

# ***Sumner County, Kansas***

## **Annual Financial Report**

***December 31, 2010***

### **County Commission**

*Jim Newell*

*Cliff Bales*

*Steve Warner*

### **County Clerk**

*Debra Norris*

### **County Treasurer**

*Carolyn Heasty*

### **Independent Auditor**

***Kenneth L Cooper Jr CPA, Chtd.***

**Certified Public Accountant**

*Wellington, Kansas*

***Sumner County, Kansas***  
**Statutory Basis Financial Statements**  
*Year Ended December 31, 2010*

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***Sumner County, Kansas***  
**Statutory Basis Financial Statements**  
*Year Ended December 31, 2010*

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KENNETH L COOPER JR CPA, CHTD  

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Certified Public Accountant

Independent Auditor's Report

Sumner County Commission  
501 North Washington  
Wellington, Kansas

I have audited the accompanying primary government financial statements of Sumner County, Kansas, as of and for the year ended December 31, 2010 and the individual fund statements for the years ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of the County's management. My responsibility is to express an opinion on these financial statements based on my audit. The individual fund statements for the year ended December 31, 2009 were audited by other auditors whose report dated August 20, 2010, expressed an unqualified opinion on those individual fund statements, on the basis of accounting prescribed by the State of Kansas.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The financial statements do not include financial data for the County's legally separate, discretely presented component units. Accounting principles generally accepted in the United States of America require the financial data for those component units to be reported with the financial data of the County's primary government unless the County also issues financial statements for the financial reporting entity that include the financial data for its component units. The County has not issued such reporting entity financial statements. Because of this departure from accounting principles, the cash and unencumbered cash, revenues received and expenditures incurred by the aggregate discretely presented component units have been omitted from these statements, and although not reasonably determinable, are presumed to be material.

As described more fully in Note 1, the County has prepared these financial statements in conformity with the accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

In my opinion, because of the effects of the matters discussed in the preceding two paragraphs, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the County as of December 31, 2010, the changes in its financial position, or, where applicable, its cash flows for the year then ended.

In my opinion, the primary government financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Sumner County, Kansas, as of December 31, 2010, and the revenues it received, expenditures it incurred and budgetary results for the years ended December 31, 2010 on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, I have also issued my report dated January 5, 2012, on my consideration of Sumner County's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

My audit was performed for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is not a required part of the primary government financial statements of Sumner County, Kansas. Such information has been subjected to the auditing procedures applied in the audit of the primary government financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the primary government financial statements, taken as a whole. Sumner County, Kansas' responses to the findings identified in my audit are described in the accompanying Schedule of Findings and Questioned Costs and have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I express no opinion on them.

  
Certified Public Accountant

January 5, 2012

**KENNETH L COOPER JR CPA, CHTD**  
*Certified Public Accountant*

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

Sumner County Commission  
501 North Washington  
Wellington, Kansas

I have audited the primary government financial statements prepared on the prescribed basis of accounting of Sumner County, Kansas as of and for the year ended December 31, 2010, and have issued my report thereon dated January 5, 2012. I conducted my audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Kansas Municipal Audit Guide*.

Internal Control Over Financial Reporting

Management of Sumner County is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing my audit, I considered Sumner County, Kansas' internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sumner County, Kansas' internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Sumner County, Kansas' internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, I identified certain deficiencies in internal control over financial reporting that I considered to be material weaknesses and a deficiency that I consider to be a significant deficiency.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be a material weakness: Item 2010-1, 2010-4 and 2010-5.

A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. I consider the deficiency described in the accompanying schedule of findings and questioned costs to be a significant deficiency: Item 2010-6

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Sumner County, Kansas' financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

I noted certain matters that I reported to management of Sumner County, Kansas in a separate letter dated January 5, 2012.

Sumner County's responses to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. I did not audit Sumner County's responses and, accordingly, I express no opinion on the responses.

This report is intended solely for the information and use of management, the County Commission, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
Certified Public Accountant

January 5, 2012



**KENNETH L COOPER JR CPA, CHTD**  
*Certified Public Accountant*

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN  
ACCORDANCE WITH OMB CIRCULAR A-133**

Sumner County Commission  
501 North Washington  
Wellington, Kansas

Compliance

I have audited the compliance of Sumner County, Kansas, with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Sumner County's major federal programs for the year ended December 31, 2010. Sumner County, Kansas' major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal program is the responsibility of Sumner County, Kansas' management. My responsibility is to express an opinion on Sumner County, Kansas' compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133. Those standards and OMB A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Sumner County, Kansas' compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of Sumner County, Kansas' compliance with those requirements.

As described in item 2010-3 in the accompanying schedule of findings and questioned costs, Sumner County, Kansas did not comply with requirements regarding procurement that are applicable to its Community Development Block Grant-NSP program. Compliance with such requirements is necessary, in my opinion, for Sumner County, Kansas to comply with the requirements applicable to that program.

In my opinion, except for the noncompliance described in the preceding paragraph, Sumner County, Kansas, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal program for the year ended December 31, 2010.

Internal Control Over Compliance

Management of Sumner County, Kansas is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered Sumner County, Kansas' internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine my auditing procedures for the purpose of expressing my opinion on

compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Sumner County, Kansas' internal control over compliance.

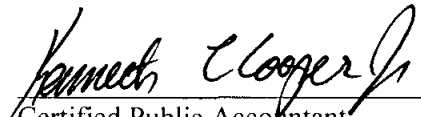
My consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, I identified certain deficiencies in internal control that I consider to be a significant deficiency.

*A deficiency in internal control over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. I consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2010-2 to be a significant deficiency.

Sumner County, Kansas' responses to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. I did not audit Sumner County, Kansas' responses and, accordingly, I express no opinion on the responses.

This report is intended solely for the information and use of management, the Sumner County, Kansas Commission, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
Certified Public Accountant

January 5, 2012

**Sumner County, Kansas**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
*For the Year Ended December 31, 2010*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<b>Funds</b>							
General	\$ 1,238,081	\$ 174	\$ 4,817,630	\$ 5,235,978	\$ 819,907	\$ 155,397	\$ 975,304
Special Revenue Funds:							
Road and Bridge	1,042,232	7,150	3,106,308	3,234,653	921,037	99,629	1,020,666
Special Bridge	4,415	-	39,062	39,189	4,288	-	4,288
Special Road and Bridge	60	-	99	-	159	-	159
4-H Club	175	-	2,994	1,809	1,360	-	1,360
Fair Association Building	508	70	3,212	3,035	755	-	755
County Fair	723	-	4,023	4,500	246	-	246
Health Fund	123,463	-	767,790	865,321	25,932	62	25,994
Casino Application	100,001	-	203,795	223,908	79,888	-	79,888
Lake Fund	12	-	-	-	12	-	12
Soil Conservation	1,043	-	24,778	23,451	2,370	-	2,370
Election Fund	118,353	-	73,954	159,155	33,152	1,750	34,902
Noxious Weeds	96,823	-	97,911	120,296	74,438	4,966	79,404
Ambulance	39,213	-	597,460	615,985	20,688	-	20,688
Employee Benefits	226,066	1,906	2,681,825	2,717,057	192,740	-	192,740
County Extension Council	8,088	30	158,317	161,163	5,272	-	5,272
Mental Health	20,832	-	293,366	277,762	36,436	-	36,436
Community College Tuition	15,072	-	291	14,189	1,174	-	1,174
Appraiser's Cost	20,736	1,326	371,143	383,373	9,832	45	9,877
Futures Unlimited	24,262	-	370,339	362,704	31,897	-	31,897
Economic Development	18	-	3	-	21	-	21
Service Program for Elderly	5,651	-	99,546	101,313	3,884	-	3,884
Tort Liability	144,617	-	471	4,622	140,466	-	140,466
Special Highway Improvement	331	-	-	-	331	-	331
Futures Unlimited Building	4,546	-	18,582	17,539	5,589	-	5,589
Concealed Carry Fees	12,480	-	2,955	-	15,435	-	15,435
Special Parks and Recreation	5,529	-	487	-	6,016	-	6,016
Special Alcohol Program	41,961	900	16,418	1,800	57,479	-	57,479
Local Environment Protection Grant	13,123	-	9,349	13,742	8,730	-	8,730
911 Wireless	128,470	249	22,807	92,000	59,526	1,681	61,207
Sheriff's Technology Grant	-	-	418,750	418,750	-	-	-
2010 911 Wireless	-	-	22,769	755	22,014	-	22,014
Community Corrections	89,702	114	72,648	145,681	16,783	2,186	18,969
Work Release	45,552	-	11,040	22,032	34,560	-	34,560
Reappraisal Fund	11	-	-	-	11	-	11
Sanitary Landfill	116,403	-	-	2,940	113,463	-	113,463
911 Emergency Phone System	53,753	2,615	39,260	65,007	30,621	18,102	48,723
Capital Improvement	101,248	3,550	85,670	98,116	92,352	-	92,352
Sheriff Asset Forfeiture	3,062	-	634	-	3,696	-	3,696
Federal Equitable Sharing	-	-	41,961	3,681	38,280	-	38,280
2010 911 Wire Line	-	-	38,583	8,059	30,524	50	30,574
Sex Offender Fee	2,690	-	3,370	3,500	2,560	-	2,560
No Fund Warrant	25	-	1	-	26	-	26
Inmate Phone System	4,412	-	16,172	10,840	9,744	840	10,584
Equipment Reserve	843,598	-	142,231	274,044	711,785	36,763	748,548
County Cemetery	103,602	-	16,782	7,369	113,015	750	113,765

**Sumner County, Kansas**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
*For the Year Ended December 31, 2010*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
DARE Program	11,695	-	-	4,794	6,901	269	7,170
Juvenile Justice	4,273	-	309,958	268,777	45,454	4,764	50,218
EMA/CERT	334	-	10,220	10,220	334	-	334
County Attorney - Asset Forfeiture	3,221	-	150	-	3,371	-	3,371
War Memorial	300	-	-	-	300	-	300
Slate Valley Sewer	6,998	-	16,647	13,990	9,655	-	9,655
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	60,018	1,898	375,817	1,032,846	(595,113)	36,654	(558,459)
Special Emergency Response Team	3,931	-	15,882	12,112	7,701	-	7,701
Donations for Drug Dog	2,267	-	4,478	672	6,073	67	6,140
Register of Deeds Technology	30,313	-	32,112	37,202	25,223	-	25,223
Sales Tax Revenue	7,295,597	-	2,082,103	724,450	8,653,250	-	8,653,250
Bio-Terrorism Grant	43,255	-	23,897	28,058	39,094	-	39,094
Pan Flu Grant	6,430	-	89,567	86,039	9,958	-	9,958
Cities Readiness Grant	19,717	-	-	-	19,717	-	19,717
Peck Improvement District	683,679	-	1,664,856	2,335,719	12,816	-	12,816
Debt Service Funds:							
Bond and Interest	24,094	-	366,252	376,540	13,806	-	13,806
Capital Projects Funds:							
Jail Construction	-	-	-	-	-	-	-
Fiduciary Funds:							
Prosecuting Attorney Trainee	27,607	-	9,074	4,584	32,097	2,280	34,377
Auto License Fee	55,584	-	212,418	222,843	45,159	-	45,159
Self-Funded Medical Insurance	5,999	-	-	-	5,999	-	5,999
Total	<u>\$ 13,086,262</u>	<u>\$ 19,982</u>	<u>\$ 19,908,217</u>	<u>\$ 20,894,164</u>	<u>\$ 12,120,297</u>	<u>\$ 366,255</u>	<u>\$ 12,486,552</u>

**Sumner County, Kansas**  
**Summary of Cash Receipts, Expenditures and Unencumbered Cash**  
*For the Year Ended December 31, 2010*

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
<u>Composition of Cash Balance:</u>							
Cash in checking account:							
First National Bank, Wellington, KS			Major checking			\$	50,689
First National Bank, Wellington, KS			Slate Valley				9,655
First National Bank, Wellington, KS			Special Auto checking				103,812
Bank of Commerce, Wellington, KS			FEMA				342
First National Bank, Wellington, KS			EFT account				-
First National Bank, Wellington, KS			Peck Improvement				12,787
Panhandle Federal Credit Union, Wellington, KS			Credit Union for VISA				6
Bank of Commerce, Wellington, KS			District Court				90,241
Bank of Commerce, Wellington, KS			Law Library				19,556
Cash in savings account:							
First National Bank, Wellington, KS							2,034,513
Cash in certificates of deposit							
First National Bank, Wellington, KS							1,000,000
Security State Bank, Wellington, KS							500,000
Caldwell State Bank, Caldwell, KS							2,400,000
Valley State Bank, Belle Plaine, KS							900,000
Bank of Commerce, Wellington, KS			Law Library				19,157
Cash items							
Cash on hand							4,481
Returned checks held for collection							4,457
Investments							
State of Kansas Municipal Investment Pool							24,019,272
Unreconciled difference							<u>4,203</u>
Total Cash and investments							31,173,171
Agency Funds per Statement 4							<u>(18,686,619)</u>
Total Primary Government (Excluding Agency Funds)						\$	<u><u>12,486,552</u></u>

**Sumner County, Kansas**  
**Summary of Expenditures--Actual and Budget (Statutory)**  
*(Budgeted Funds Only)*  
For the Year Ended December 31, 2010

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
General	\$ 5,396,054	\$ -	\$ 5,396,054	\$ 5,235,978	\$ 160,076
Special Revenue Funds:					
Road and Bridge	4,222,007	-	4,222,007	3,234,653	987,354
Special Bridge	40,000		40,000	39,189	811
4-H Club	3,000		3,000	1,809	1,191
Fair Association Building	3,500		3,500	3,035	465
County Fair	4,500		4,500	4,500	-
Health Fund	906,072		906,072	865,321	40,751
Lake Fund	2		2	-	2
Soil Conservation	25,000		25,000	23,451	1,549
Election Fund	177,456		177,456	159,155	18,301
Noxious Weeds	182,953		182,953	120,296	62,657
Ambulance	615,985		615,985	615,985	-
Employee Benefits	2,781,786		2,781,786	2,717,057	64,729
County Extension Council	161,163		161,163	161,163	-
Mental Health	295,000		295,000	277,762	17,238
Community College Tuition	14,189		14,189	14,189	-
Appraiser's Cost	387,523		387,523	383,373	4,150
Futures Unlimited	167,310	220,390	387,700	362,704	24,996
Economic Development	17		17	-	17
Service Program for Elderly	101,313		101,313	101,313	-
Tort Liability	71,842		71,842	4,622	67,220
Futures Unlimited Building	22,500		22,500	17,539	4,961
Concealed Carry Fees	2,000		2,000	-	2,000
Special Parks and Recreation	4,452		4,452	-	4,452
Special Alcohol Program	44,913		44,913	1,800	43,113
911 Wireless	92,000		92,000	92,000	-
Community Corrections	166,809		166,809	145,681	21,128
Work Release	25,000		25,000	22,032	2,968
911 Emergency Phone System	101,000		101,000	65,007	35,993
Sheriff Asset Forfeiture	120,000		120,000	-	120,000
Sex Offender Fee	4,000		4,000	3,500	500
Inmate Phone System	20,000		20,000	10,840	9,160
County Cemetery	16,500		16,500	7,369	9,131
Juvenile Justice	282,629		282,629	268,777	13,852
Slate Valley Sewer	18,000		18,000	13,990	4,010
Sales Tax Revenue	725,450		725,450	724,450	1,000
Bio-Terrorism	35,000		35,000	28,058	6,942
Pan Flu Grant	95,000		95,000	86,039	8,961
Cities Readiness Grant	3,000		3,000	-	3,000
Debt Service Funds:			-	-	-
Bond and Interest	377,541		377,541	376,540	1,001
Capital Projects Funds:			-	-	-
Fiduciary Funds:			-	-	-
Prosecuting Attorney Trainee	6,000	-	6,000	4,584	1,416
Total	<u>\$ 17,718,466</u>	<u>\$ 220,390</u>	<u>\$ 17,938,856</u>	<u>\$ 16,193,761</u>	<u>\$ 1,745,095</u>

**Sumner County, Kansas****General Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009	Actual	Budget	Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Ad valorem tax	\$ 3,430,733	\$ 3,814,829	\$ 3,792,765	\$ 22,064
Back tax collections	74,776	122,376	81,417	40,959
Motor vehicle tax	526,478	353,321	480,858	(127,537)
Interest on delinquent taxes	165,601	177,918	193,000	(15,082)
Recreational vehicle tax	9,646	6,717	8,570	(1,853)
Truck tax	20,340	20,089	18,563	1,526
Neighborhood Revitalization	(383,064)	(316,773)	(435,000)	118,227
Motor vehicle excise tax	370	224	-	224
Slider tax	5,379	-	-	-
<b>Total taxes</b>	<b>\$ 3,850,259</b>	<b>\$ 4,178,701</b>	<b>\$ 4,140,173</b>	<b>\$ 38,528</b>
Severance tax	\$ -	\$ -	\$ -	\$ -
Mineral tax	26,600	20,676	23,000	(2,324)
City and county revenue sharing	-	-	-	-
Local alcoholic liquor tax	742	487	749	(262)
Emergency Management grant	-	39,221	-	39,221
<b>Total intergovernmental</b>	<b>\$ 27,342</b>	<b>\$ 60,384</b>	<b>\$ 23,749</b>	<b>\$ 36,635</b>
Planning fees	\$ 22,675	\$ 19,150	\$ 21,807	\$ (2,657)
Register of Deeds fees	48,404	52,036	48,000	4,036
Sheriff fees	15	25	27	(2)
County attorney diversion fees	8,830	6,950	-	6,950
Register of Deeds copy fees	3,335	2,053	-	2,053
Planning/Zoning fees	15,250	7,185	-	7,185
Mortgage registration fees	173,319	137,389	168,000	(30,611)
Mortgage registration tax to state	(6,702)	(5,500)	(6,600)	1,100
Cereal malt beverage licenses	200	250	150	100
Fish and game permits	88	84	120	(36)
Filing fees - Clerk	695	1,038	430	608
Court fees	8,210	8,397	6,100	2,297
Moving permits	-	3	-	3
Treasurer's fees	2,009	1,541	1,800	(259)
Fireworks permits	5,500	5,500	5,000	500
Casino fee	86,000	-	-	-
Tax foreclosure sale fee	14,941	14,352	-	14,352
GIS fee	-	-	1,000	(1,000)
<b>Total licenses, fees and permits</b>	<b>\$ 382,769</b>	<b>\$ 250,453</b>	<b>\$ 245,834</b>	<b>\$ 4,619</b>
Interest on idle funds	\$ 85,340	\$ 32,117	\$ 130,812	\$ (98,695)
Reimbursed expenditures	\$ 300	\$ -	\$ -	\$ -
Juvenile supervision	1,011	1,092	1,400	(308)
Tax exempt fees	-	-	200	(200)
Rental income	71,122	52,431	48,200	4,231
Sale of property	197,690	-	-	-
Operating transfer from Auto License Fees fund	60,862	55,584	60,000	(4,416)
Operating transfers from other funds	-	186,868	69,391	117,477
<b>Total other</b>	<b>\$ 330,985</b>	<b>\$ 295,975</b>	<b>\$ 179,191</b>	<b>\$ 116,784</b>
<b>Total cash receipts</b>	<b>\$ 4,676,695</b>	<b>\$ 4,817,630</b>	<b>\$ 4,719,759</b>	<b>\$ 97,871</b>

*The notes to the financial statements are an integral part of this statement.*

**Sumner County, Kansas****General Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b>Expenditures</b>				
County Commission:				
Personal services	\$ 73,016	\$ 73,016	\$ 73,020	\$ 4
Commodities	258	197	267	70
Contractual service	3,230	2,783	5,733	2,950
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Total County Commission	<u>\$ 76,504</u>	<u>\$ 75,996</u>	<u>\$ 79,020</u>	<u>\$ 3,024</u>
County Clerk:				
Personal services	\$ 112,369	\$ 114,300	\$ 126,120	\$ 11,820
Commodities	5,902	5,926	6,130	204
Contractual service	3,802	3,032	4,290	1,258
Capital outlay	-	-	-	-
Reimbursements	(276)	-	-	-
Total County Clerk	<u>\$ 121,797</u>	<u>\$ 123,258</u>	<u>\$ 136,540</u>	<u>\$ 13,282</u>
County Treasurer:				
Personal services	\$ 295,337	\$ 298,035	\$ 306,916	\$ 8,881
Commodities	7,953	3,109	12,500	9,391
Contractual service	7,283	6,683	14,700	8,017
Capital outlay	157	156	-	(156)
Reimbursements	(122,786)	(127,068)	(130,166)	(3,098)
Total County Treasurer	<u>\$ 187,944</u>	<u>\$ 180,915</u>	<u>\$ 203,950</u>	<u>\$ 23,035</u>
County Attorney:				
Personal services	\$ 231,589	\$ 234,497	\$ 234,497	\$ -
Commodities	3,621	3,949	4,000	51
Contractual service	21,839	41,639	22,550	(19,089)
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Total County Attorney	<u>\$ 257,049</u>	<u>\$ 280,085</u>	<u>\$ 261,047</u>	<u>\$ (19,038)</u>
Register of Deeds:				
Personal services	\$ 95,057	\$ 97,207	\$ 97,549	\$ 342
Commodities	4,071	5,553	6,750	1,197
Contractual service	2,263	1,613	2,950	1,337
Capital outlay	-	-	-	-
Reimbursements	-	-	(4,500)	(4,500)
Total Register of Deeds	<u>\$ 101,391</u>	<u>\$ 104,373</u>	<u>\$ 102,749</u>	<u>\$ (1,624)</u>



**Sumner County, Kansas****General Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
<u>Expenditures (continued)</u>				
Sheriff:				
Personal services - Sheriff/Jail	\$ 1,490,711	\$ 1,569,601	\$ 1,573,282	\$ 3,681
Commodities	290,835	330,837	302,677	(28,160)
Contractual service	50,016	37,832	47,065	9,233
Capital outlay	126,840	122,935	125,158	2,223
Other jail expenses	310,761	338,643	304,000	(34,643)
Reimbursements	(816,266)	(733,624)	(707,500)	26,124
Grant expense	-	-	-	-
Juvenile housing	45,503	16,084	20,000	3,916
Total Sheriff	<u>\$ 1,498,400</u>	<u>\$ 1,682,308</u>	<u>\$ 1,664,682</u>	<u>\$ (17,626)</u>
Unified Court:				
Commodities	\$ 16,828	\$ 19,961	\$ 25,150	\$ 5,189
Contractual service	402,609	387,740	370,750	(16,990)
Capital outlay	7,463	5,444	5,500	56
Reimbursements	(45,190)	(65,408)	(45,000)	20,408
Total Unified Court	<u>\$ 381,710</u>	<u>\$ 347,737</u>	<u>\$ 356,400</u>	<u>\$ 8,663</u>
Courthouse - General:				
Commodities	\$ 7,134	\$ 4,324	\$ 7,800	\$ 3,476
Contractual service	718,116	688,831	650,771	(38,060)
Capital outlay	30,000	10,672	10,672	-
Reimbursements	(11,440)	-	-	-
Postage	48,165	59,013	97,000	37,987
Insurance reimbursement	(130,785)	(170,525)	(135,000)	35,525
Total Courthouse - General	<u>\$ 661,190</u>	<u>\$ 592,315</u>	<u>\$ 631,243</u>	<u>\$ 38,928</u>
County Counselor:				
Personal services	\$ 65,886	\$ 66,085	\$ 66,085	\$ -
Commodities	-	-	550	550
Contractual service	1,583	1,551	2,000	449
Capital outlay	-	-	250	250
Reimbursements	-	-	-	-
Total County Counselor	<u>\$ 67,469</u>	<u>\$ 67,636</u>	<u>\$ 68,885</u>	<u>\$ 1,249</u>
Planning:				
Personal services	\$ 134,738	\$ 136,319	\$ 136,310	\$ (9)
Commodities	4,884	6,470	6,600	130
Contractual service	28,469	19,980	21,640	1,660
Capital outlay	-	-	-	-
Reimbursements	-	-	(7,000)	(7,000)
Total Register of Deeds	<u>\$ 168,091</u>	<u>\$ 162,769</u>	<u>\$ 157,550</u>	<u>\$ (5,219)</u>

**Sumner County, Kansas****General Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

<u>Expenditures (continued)</u>	2009 <u>Actual</u>	2010		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Juvenile Court Program:				
Contractual service	\$ 9,042	\$ 9,042	\$ 9,643	\$ 601
Reimbursements	-	-	-	-
Total Juvenile Court Program	<u>\$ 9,042</u>	<u>\$ 9,042</u>	<u>\$ 9,643</u>	<u>\$ 601</u>
Emergency Preparedness:				
Personal services	\$ 78,616	\$ 80,165	\$ 80,184	\$ 19
Commodities	6,401	4,765	7,050	2,285
Contractual service	26,527	22,831	31,750	8,919
Capital outlay	-	-	-	-
Reimbursements	(12,660)	9,077	-	(9,077)
Transfer to equipment reserve fund	-	13,074	-	(13,074)
Total Emergency Preparedness	<u>\$ 98,884</u>	<u>\$ 129,912</u>	<u>\$ 118,984</u>	<u>\$ (10,928)</u>
Raymond Frye Complex:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual service	23,999	23,092	31,047	7,955
Capital outlay	-	7,200	7,200	-
Reimbursements	-	-	-	-
Total Raymond Frye Complex	<u>\$ 23,999</u>	<u>\$ 30,292</u>	<u>\$ 38,247</u>	<u>\$ 7,955</u>
Information Services:				
Personal services	\$ 65,547	\$ 73,825	\$ 74,098	\$ 273
Commodities	2,022	4,546	4,550	4
Contractual service	172,695	181,635	181,300	(335)
Capital outlay	-	1,000	1,000	-
Reimbursements	(1,962)	-	-	-
Total Information Services	<u>\$ 238,302</u>	<u>\$ 261,006</u>	<u>\$ 260,948</u>	<u>\$ (58)</u>
Maintenance:				
Personal services	\$ 179,781	\$ 184,705	\$ 188,407	\$ 3,702
Commodities	8,645	6,923	9,000	2,077
Contractual service	1,000	614	2,075	1,461
Capital outlay	1,650	8,148	8,148	-
Reimbursements	(150)	(2,393)	-	2,393
Total Maintenance	<u>\$ 190,926</u>	<u>\$ 197,997</u>	<u>\$ 207,630</u>	<u>\$ 9,633</u>
Economic Development:				
Utilities	\$ 3,122	\$ 2,730	\$ 4,000	\$ 1,270
Rent	7,488	7,488	7,488	-
Appropriation	89,981	90,000	90,000	-
Reimbursements	-	(11)	-	11
Total Economic Development	<u>\$ 100,591</u>	<u>\$ 100,207</u>	<u>\$ 101,488</u>	<u>\$ 1,281</u>

*The notes to the financial statements are an integral part of this statement.*

**Sumner County, Kansas****General Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

<u>Expenditures (continued)</u>	2009 <u>Actual</u>	2010		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Coroner:				
Contractual service	\$ 46,158	\$ 57,320	\$ 63,000	\$ 5,680
Reimbursements	(24,604)	(28,856)	(28,000)	856
Total Coroner	<u>\$ 21,554</u>	<u>\$ 28,464</u>	<u>\$ 35,000</u>	<u>\$ 6,536</u>
Geographical Information:				
Personal services	\$ 32,573	\$ 33,462	\$ 34,573	\$ 1,111
Commodities	592	2,100	2,100	-
Contractual service	17,344	19,499	19,500	1
Capital outlay	-	-	-	-
Reimbursements	(896)	(2,719)	-	2,719
Total Emergency Preparedness	<u>\$ 49,613</u>	<u>\$ 52,342</u>	<u>\$ 56,173</u>	<u>\$ 3,831</u>
Care Home Maintenance:				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	170	-	-	-
Contractual service	26,016	16,066	16,066	-
Reimbursements	-	500	-	(500)
Total Care Home Maintenance	<u>\$ 26,186</u>	<u>\$ 16,566</u>	<u>\$ 16,066</u>	<u>\$ (500)</u>
CASA	<u>\$ 20,800</u>	<u>\$ 22,000</u>	<u>\$ 22,000</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 575,230	\$ 595,646	\$ 647,992	\$ 52,346
Commodities	5,732	9,607	13,850	4,243
Contractual service	8,889	9,496	15,450	5,954
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Total 911 System	<u>\$ 589,851</u>	<u>\$ 614,749</u>	<u>\$ 677,292</u>	<u>\$ 62,543</u>
Tax Sale:				
Personal services	\$ 3,275	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual service	14,467	15,942	10,000	(5,942)
Reimbursements	-	-	-	-
Total Tax Sale	<u>\$ 17,742</u>	<u>\$ 15,942</u>	<u>\$ 10,000</u>	<u>\$ (5,942)</u>
Jail Maintenance:				
Personal services	\$ 31,831	\$ 32,083	\$ 34,116	\$ 2,033
Commodities	14,734	13,041	13,050	9
Contractual service	22,718	24,750	24,950	200
Capital outlay	35	1,949	2,000	51
Total Jail Maintenance	<u>\$ 69,318</u>	<u>\$ 71,823</u>	<u>\$ 74,116</u>	<u>\$ 2,293</u>

*The notes to the financial statements are an integral part of this statement.*

**Sumner County, Kansas****General Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

<u>Expenditures (continued)</u>	2009 <u>Actual</u>	2010		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ -	\$ 133	\$ -	\$ (133)
Public Transportation	16,000	16,000	16,000	-
Community Correction repairs	4,000	-	6,480	6,480
Juvenile Emergency Placement	3,615	2,500	3,000	500
Miscellaneous	92,887	38,254	70,000	31,746
Payment to Mental Health	34,063	-	-	-
Cemetery	9,904	11,357	11,500	143
Total Other	<u>\$ 160,469</u>	<u>\$ 68,244</u>	<u>\$ 106,980</u>	<u>\$ 38,736</u>
Other Financing Uses:				
Operating transfers out	<u>\$ 81,660</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	\$ 5,220,482	\$ 5,235,978	\$ 5,396,633	\$ 160,655
Cash Receipts Over (Under) Expenditures	\$ (543,787)	\$ (418,348)	<u>\$ (676,874)</u>	<u>\$ 258,526</u>
Unencumbered Cash, Beginning	1,751,318	1,238,081		
Prior Year Cancelled Encumbrances	-	174		
Equity Fund Transfer	<u>30,550</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 1,238,081</u>	<u>\$ 819,907</u>		

**Sumner County, Kansas****Special Revenue Fund****Road and Bridge****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 2,816,205	\$ 2,282,243	\$ 2,276,596	\$ 5,647
Intergovernmental				-
County Highway Fund	783,880	824,065	778,863	45,202
Reimbursements	190,158			-
Transfer from Special Highway Fund	-	-	-	-
Total cash receipts	<u>\$ 3,790,243</u>	<u>\$ 3,106,308</u>	<u>\$ 3,055,459</u>	<u>\$ 50,849</u>
<b><u>Expenditures</u></b>				
Public Works:				
Personal services	\$ 1,512,192	\$ 1,479,281	\$ 1,684,037	\$ 204,756
Commodities	1,317,978	1,125,782	1,589,200	463,418
Contractual	97,514	63,822	114,000	50,178
Capital Outlay	75,066	67,590	333,618	266,028
Reimbursements	(39,993)	(182,085)	-	182,085
Projects	475,940	410,477	231,366	(179,111)
Other financing uses:				
Operating transfers out	269,786	269,786	269,786	-
Total expenditures	<u>\$ 3,708,483</u>	<u>\$ 3,234,653</u>	<u>\$ 4,222,007</u>	<u>\$ 987,354</u>
Cash Receipts Over (Under) Expenditures	\$ 81,760	\$ (128,345)	<u>\$ (1,166,548)</u>	<u>\$ 1,038,203</u>
Unencumbered Cash, Beginning	960,472	1,042,232		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>7,150</u>		
Unencumbered Cash, Ending	<u>\$ 1,042,232</u>	<u>\$ 921,037</u>		

**Sumner County, Kansas****Special Revenue Fund****Special Bridge****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 33,062	\$ 39,062	\$ 38,466	\$ 596
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 38,031	\$ 39,189	\$ 40,000	\$ 811
Cash Receipts Over (Under) Expenditures	\$ (4,969)	\$ (127)	\$ (1,534)	\$ 1,407
Unencumbered Cash, Beginning	9,384	4,415		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4,415	\$ 4,288		

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2010 budget.*

**Sumner County, Kansas****Special Revenue Fund****Special Road and Bridge****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes	\$ 60	\$ 99
<u>Expenditures</u>		
Public Works:		
Road and Bridge expenditures	\$ 190,158	\$ -
Capital outlay	-	-
Reimbursements	-	-
Other financing uses:		
Operating transfers out	-	-
Total expenditures	<u>\$ 190,158</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ (190,098)	\$ 99
Unencumbered Cash, Beginning	190,158	60
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 60</u>	<u>\$ 159</u>

*Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135.*

**Sumner County, Kansas****Special Revenue Fund****4-H Club****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 3,122	\$ 2,994	\$ 3,000	\$ (6)
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	\$ 3,000	\$ 1,809	\$ 3,000	\$ 1,191
Cash Receipts Over (Under) Expenditures	\$ 122	\$ 1,185	\$ -	\$ 1,185
Unencumbered Cash, Beginning	53	175		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 175	\$ 1,360		



**Sumner County, Kansas**  
**Special Revenue Fund**  
**Fair Association Building**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 3,483	\$ 3,212	\$ 3,168	\$ 44
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	\$ 3,485	\$ 3,035	\$ 3,500	\$ 465
Cash Receipts Over (Under) Expenditures	\$ (2)	\$ 177	\$ (332)	\$ 509
Unencumbered Cash, Beginning	510	508		
Prior Year Cancelled Encumbrances	-	70		
Unencumbered Cash, Ending	\$ 508	\$ 755		

**Sumner County, Kansas****Special Revenue Fund****County Fair****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 4,438	\$ 4,023	\$ 3,920	\$ 103
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	\$ 4,500	\$ 4,500	\$ 4,500	\$ -
Cash Receipts Over (Under) Expenditures	\$ (62)	\$ (477)	\$ (580)	\$ 103
Unencumbered Cash, Beginning	785	723		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 723	\$ 246		

**Sumner County, Kansas****Special Revenue Fund****Health****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 175,048	\$ 117,080	\$ 118,641	\$ (1,561)
Other:				
Charges for services	696,645	650,601	678,366	(27,765)
Donations	136	109	-	109
Transfers from other funds	-	-	20,000	(20,000)
Total cash receipts	<u>\$ 871,829</u>	<u>\$ 767,790</u>	<u>\$ 817,007</u>	<u>\$ (49,217)</u>
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ 689,713	\$ 732,008	\$ 758,727	\$ 26,719
Commodities	43,189	53,544	59,305	5,761
Contractual	62,623	79,404	86,790	7,386
Capital Outlay	10,736	365	1,250	885
Other financing uses:				
Operating transfers out	19,500	-	-	-
Total expenditures	<u>\$ 825,761</u>	<u>\$ 865,321</u>	<u>\$ 906,072</u>	<u>\$ 40,751</u>
Cash Receipts Over (Under) Expenditures	\$ 46,068	\$ (97,531)	<u>\$ (89,065)</u>	<u>\$ (8,466)</u>
Unencumbered Cash, Beginning	77,395	123,463		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 123,463</u>	<u>\$ 25,932</u>		

**Sumner County, Kansas****Special Revenue Fund****Casino Application****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ 100,001	\$ 203,795
<u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ -	\$ 173,908
Refund to Casino Company	-	50,000
	<u>\$ -</u>	<u>\$ 223,908</u>
 Cash Receipts Over (Under) Expenditures	 \$ 100,001	 \$ (20,113)
 Unencumbered Cash, Beginning	 -	 100,001
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 100,001</u>	 <u>\$ 79,888</u>

**Sumner County, Kansas****Special Revenue Fund****Lake****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ <u>1</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Culture and Recreation:				
Contractual services	\$ -	\$ -	\$ 2	\$ 2
Cash Receipts Over (Under) Expenditures	\$ 1	\$ -	\$ <u>(2)</u>	\$ <u>2</u>
Unencumbered Cash, Beginning	11	12		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>12</u>	\$ <u>12</u>		

**Sumner County, Kansas****Special Revenue Fund****Soil Conservation****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 24,575	\$ 24,778	\$ 24,603	\$ 175
<u>Expenditures</u>				
Public Works:				
Appropriation	\$ 25,000	\$ 23,451	\$ 25,000	\$ 1,549
Cash Receipts Over (Under) Expenditures	\$ (425)	\$ 1,327	\$ (397)	\$ 1,724
Unencumbered Cash, Beginning	1,468	1,043		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 1,043	\$ 2,370		

**Sumner County, Kansas****Special Revenue Fund****Election****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 189,736	\$ 63,954	\$ 66,499	\$ (2,545)
Transfer from Equipment Reserve Fund	-	10,000	10,000	-
	<u>\$ 189,736</u>	<u>\$ 73,954</u>	<u>\$ 76,499</u>	<u>\$ (2,545)</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 86,385	\$ 103,482	\$ 100,645	\$ (2,837)
Commodities	4,973	10,080	11,990	1,910
Contractual	37,794	53,297	54,821	1,524
Capital Outlay	-	-	10,000	10,000
Reimbursements	(3,723)	(7,704)	-	7,704
Other financing uses:				
Operating transfers out	20,000	-	-	-
Total expenditures	<u>\$ 145,429</u>	<u>\$ 159,155</u>	<u>\$ 177,456</u>	<u>\$ 18,301</u>
Cash Receipts Over (Under) Expenditures	\$ 44,307	\$ (85,201)	<u>\$ (100,957)</u>	<u>\$ 15,756</u>
Unencumbered Cash, Beginning	74,046	118,353		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 118,353</u>	<u>\$ 33,152</u>		

**Sumner County, Kansas****Special Revenue Fund****Noxious Weeds****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 122,800	\$ 25,802	\$ 28,641	\$ (2,839)
Sale of chemicals	63,184	42,109	60,000	(17,891)
Transfer from equipment reserve	-	30,000	30,000	-
Total cash receipts	<u>\$ 185,984</u>	<u>\$ 97,911</u>	<u>\$ 118,641</u>	<u>\$ (20,730)</u>
<b><u>Expenditures</u></b>				
Public Works:				
Personal services	\$ 51,231	\$ 47,605	\$ 69,053	\$ 21,448
Commodities	76,174	66,666	105,000	38,334
Contractual	5,942	6,025	8,900	2,875
Capital Outlay	-	-	-	-
Reimbursements	-	-	-	-
Other financing uses:				
Operating transfers out	6,774	-	-	-
Total expenditures	<u>\$ 140,121</u>	<u>\$ 120,296</u>	<u>\$ 182,953</u>	<u>\$ 62,657</u>
Cash Receipts Over (Under) Expenditures	\$ 45,863	\$ (22,385)	<u>\$ (64,312)</u>	<u>\$ 41,927</u>
Unencumbered Cash, Beginning	50,960	96,823		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 96,823</u>	<u>\$ 74,438</u>		



**Sumner County, Kansas****Special Revenue Fund****Ambulance****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 621,413	\$ 597,460	\$ 593,304	\$ 4,156
<b><u>Expenditures</u></b>				
Health:				
Ambulance subsidy	\$ 612,676	\$ 615,985	\$ 615,985	\$ -
Reimbursement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	\$ 612,676	\$ 615,985	\$ 615,985	\$ -
Cash Receipts Over (Under) Expenditures	\$ 8,737	\$ (18,525)	<u>\$ (22,681)</u>	<u>\$ 4,156</u>
Unencumbered Cash, Beginning	30,476	39,213		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 39,213</u>	<u>\$ 20,688</u>		

**Sumner County, Kansas****Special Revenue Fund****Employee Benefits****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 2,403,731	\$ 2,535,309	\$ 2,513,142	\$ 22,167
Reimbursements	163,398	7,516	-	7,516
Transfer from Road & Bridge fund	-	139,000	139,000	-
Total cash receipts	<u>\$ 2,567,129</u>	<u>\$ 2,681,825</u>	<u>\$ 2,652,142</u>	<u>\$ 29,683</u>
<b><u>Expenditures</u></b>				
General Government:				
Social Security	\$ 461,848	\$ 469,924	\$ 492,915	\$ 22,991
Unemployment	11,653	52,197	18,000	(34,197)
Retirement	316,309	374,032	346,398	(27,634)
Health insurance	1,575,689	1,714,585	1,795,941	81,356
Kansas police and fire retirement	122,528	117,006	116,532	(474)
Life insurance	4,227	4,318	6,500	2,182
Reimbursements	-	(19,641)	-	19,641
Other	6,402	4,636	5,500	864
Total expenditures	<u>\$ 2,498,656</u>	<u>\$ 2,717,057</u>	<u>\$ 2,781,786</u>	<u>\$ 64,729</u>
Cash Receipts Over (Under) Expenditures	\$ 68,473	\$ (35,232)	<u>\$ (129,644)</u>	<u>\$ 94,412</u>
Unencumbered Cash, Beginning	157,593	226,066		
Prior Year Cancelled Encumbrances	-	1,906		
Unencumbered Cash, Ending	<u>\$ 226,066</u>	<u>\$ 192,740</u>		

**Sumner County, Kansas**  
**Special Revenue Fund**  
**County Extension Council**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 164,142	\$ 158,317	\$ 157,369	\$ 948
<u>Expenditures</u>				
General Government:				
Appropriation	\$ 161,163	\$ 161,163	\$ 161,163	\$ -
Cash Receipts Over (Under) Expenditures	\$ 2,979	\$ (2,846)	\$ (3,794)	\$ 948
Unencumbered Cash, Beginning	5,109	8,088		
Prior Year Cancelled Encumbrances	-	30		
Unencumbered Cash, Ending	\$ 8,088	\$ 5,272		

**Sumner County, Kansas****Special Revenue Fund****Mental Health****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 286,320	\$ 293,366	\$ 290,643	\$ 2,723
<u>Expenditures</u>				
Health:				
Appropriation	\$ 285,504	\$ 277,762	\$ 295,000	\$ 17,238
Cash Receipts Over (Under) Expenditures	\$ 816	\$ 15,604	\$ (4,357)	\$ 19,961
Unencumbered Cash, Beginning	20,016	20,832		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 20,832	\$ 36,436		

*Exempt from budget law per A.G.O.77-9 and 78-258.*

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Community College Tuition**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 883	\$ 291	\$ -	\$ 291
<b><u>Expenditures</u></b>				
General Government:				
Community College tuition	\$ -	\$ -	\$ -	\$ -
Transfer to general fund	-	14,189	14,189	-
	<u>\$ -</u>	<u>\$ 14,189</u>	<u>\$ 14,189</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ 883	\$ (13,898)	<u>\$ (14,189)</u>	<u>\$ 291</u>
Unencumbered Cash, Beginning	15,949	15,072		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	<u>(1,760)</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 15,072</u>	<u>\$ 1,174</u>		

*Exempt from budget law per K.S.A. 71-301(a).*

**Sumner County, Kansas****Special Revenue Fund****Appraiser's Cost****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 386,306	\$ 371,143	\$ 368,614	\$ 2,529
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 309,320	\$ 308,984	\$ 310,023	\$ 1,039
Commodities	26,697	23,433	26,300	2,867
Contractual	40,733	38,966	38,200	(766)
Capital Outlay	-	12,000	13,000	1,000
Reimbursements	-	(10)	-	10
Other financing uses:				
Operating transfers out	292	-	-	-
Total expenditures	\$ 377,042	\$ 383,373	\$ 387,523	\$ 4,150
Cash Receipts Over (Under) Expenditures	\$ 9,264	\$ (12,230)	\$ (18,909)	\$ 6,679
Unencumbered Cash, Beginning	11,472	20,736		
Prior Year Cancelled Encumbrances	-	1,326		
Unencumbered Cash, Ending	\$ 20,736	\$ 9,832		

**Sumner County, Kansas****Special Revenue Fund****Future's Unlimited****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 165,784	\$ 149,949	\$ 149,560	\$ 389
Federal grant	-	220,390	-	220,390
Total receipts	<u>\$ 165,784</u>	<u>\$ 370,339</u>	<u>\$ 149,560</u>	<u>\$ 220,779</u>
<b><u>Expenditures</u></b>				
Health:				
Appropriation	\$ 165,200	\$ 142,314	\$ 167,310	\$ 24,996
CDBG - NSP Grant:				
Acquisition of real estate	-	102,760	-	(102,760)
Rehab expense	-	109,935	-	(109,935)
Administration	-	7,695	-	(7,695)
Total expenditures	<u>\$ 165,200</u>	<u>\$ 362,704</u>	<u>\$ 167,310</u>	<u>\$ (195,394)</u>
Adjustment for qualifying budget credit	-	-	220,390	220,390
Total	<u>\$ 165,200</u>	<u>\$ 362,704</u>	<u>\$ 387,700</u>	<u>\$ 24,996</u>
Cash Receipts Over (Under) Expenditures	\$ 584	\$ 7,635	<u>\$ (238,140)</u>	<u>\$ 245,775</u>
Unencumbered Cash, Beginning	23,678	24,262		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 24,262</u>	<u>\$ 31,897</u>		

*Exempt from budget law per A.G.O. 77-9 and 78-258, but was included in 2010 budget.*

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Economic Development**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ <u>1</u>	\$ <u>3</u>	\$ <u>-</u>	\$ <u>3</u>
<u>Expenditures</u>				
Economic Development:				
Miscellaneous	\$ <u>19</u>	\$ <u>-</u>	\$ <u>17</u>	\$ <u>17</u>
Cash Receipts Over (Under) Expenditures	\$ (18)	\$ 3	\$ (17)	\$ <u>20</u>
Unencumbered Cash, Beginning	36	18		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	\$ <u>18</u>	\$ <u>21</u>		



**Sumner County, Kansas**  
**Special Revenue Fund**  
**Service Program for Elderly**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 103,649	\$ 99,546	\$ 98,777	\$ 769
<u>Expenditures</u>				
General Government:				
Appropriation	\$ 101,313	\$ 101,313	\$ 101,313	\$ -
Cash Receipts Over (Under) Expenditures	\$ 2,336	\$ (1,767)	\$ (2,536)	\$ 769
Unencumbered Cash, Beginning	3,315	5,651		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 5,651	\$ 3,884		

**Sumner County, Kansas****Special Revenue Fund****Tort Liability****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 4,137	\$ 471	\$ 1,372	\$ (901)
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ 4,713	\$ 4,622	\$ 71,842	\$ 67,220
Cash Receipts Over (Under) Expenditures	\$ (576)	\$ (4,151)	\$ (70,470)	\$ 66,319
Unencumbered Cash, Beginning	145,193	144,617		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 144,617	\$ 140,466		

*Exempt from budget law per K.S.A. 75-6110.*

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Special Highway Improvement**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
Other revenue:		
	-	-
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	<u>\$ -</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	 \$ -	 \$ -
 Unencumbered Cash, Beginning	 331	 331
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u><u>\$ 331</u></u>	 <u><u>\$ 331</u></u>

*Exempt from budget law per K.S.A. 68-590.*

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Future's Unlimited Building**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Taxes	\$ 22,548	\$ 18,582	\$ 18,516	\$ 66
<u>Expenditures</u>				
Health:				
Appropriation	\$ 22,500	\$ 17,539	\$ 22,500	\$ 4,961
Cash Receipts Over (Under) Expenditures	\$ 48	\$ 1,043	\$ (3,984)	\$ 5,027
Unencumbered Cash, Beginning	4,498	4,546		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4,546	\$ 5,589		

**Sumner County, Kansas****Special Revenue Fund****Concealed Carry Fees****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		
	2009			Variance
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Favorable</u>
				<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Other revenue:				
Fees	\$ 3,440	\$ 2,955	\$ 2,000	\$ (2,000)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ 2,000	\$ 2,000
Cash Receipts Over (Under) Expenditures	\$ 3,440	\$ 2,955	\$ -	\$ -
Unencumbered Cash, Beginning	9,040	12,480		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 12,480</u>	<u>\$ 15,435</u>		

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Special Parks and Recreation**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Liquor tax revenue	\$ 742	\$ 487	\$ 749	\$ (262)
<b><u>Expenditures</u></b>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ -	\$ 4,452	\$ 4,452
Cash Receipts Over (Under) Expenditures	\$ 742	\$ 487	\$ (3,703)	\$ 4,190
Unencumbered Cash, Beginning	4,787	5,529		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 5,529	\$ 6,016		

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Special Alcohol Program**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Liquor tax revenue	\$ 15,492	\$ 16,418	\$ 15,915	\$ 503
<u>Expenditures</u>				
Health:				
Appropriation	\$ 6,000	\$ 1,800	\$ 44,913	\$ 43,113
Cash Receipts Over (Under) Expenditures	\$ 9,492	\$ 14,618	\$ (28,998)	\$ 43,616
Unencumbered Cash, Beginning	32,469	41,961		
Prior Year Cancelled Encumbrances	-	900		
Unencumbered Cash, Ending	\$ 41,961	\$ 57,479		

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Local Environment Protection Grant**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<b><u>Cash Receipts</u></b>		
Intergovernmental:		
State aid	\$ 10,227	\$ 9,349
<b><u>Expenditures</u></b>		
General Government:		
Personal services	\$ 14,565	\$ 6,540
Commodities	130	422
Contractual services	3,096	6,780
Capital outlay	-	-
Total expenditures	<u>\$ 17,791</u>	<u>\$ 13,742</u>
Cash Receipts Over (Under) Expenditures	\$ (7,564)	\$ (4,393)
Unencumbered Cash, Beginning	20,687	13,123
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 13,123</u>	<u>\$ 8,730</u>

*Exempt from budget law per K.S.A. 12-16,111.*



**Sumner County, Kansas****Special Revenue Fund****911 Wireless****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Other revenue:				
Fees	\$ 41,753	\$ 22,807	\$ 37,000	\$ (14,193)
<b><u>Expenditures</u></b>				
Public Safety:				
Contractual	\$ 8,084	\$ 3,948	\$ 22,000	\$ 18,052
Capital outlay	-	88,052	70,000	(18,052)
Other financing uses:				
Operating transfers out	20,000	-	-	-
Total expenditures	\$ 28,084	\$ 92,000	\$ 92,000	\$ -
 Cash Receipts Over (Under) Expenditures	\$ 13,669	\$ (69,193)	\$ (55,000)	\$ (14,193)
 Unencumbered Cash, Beginning	114,801	128,470		
 Prior Year Cancelled Encumbrances	-	249		
 Unencumbered Cash, Ending	\$ 128,470	\$ 59,526		

**Sumner County, Kansas****Special Revenue Fund****Sheriff's Technology Grant****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Law enforcement grant - COPS	\$ -	\$ 418,750
<u>Expenditures</u>		
Public Safety:		
Contractual	\$ -	\$ 418,750
	-	-
Total expenditures	\$ -	\$ 418,750
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	\$ -	\$ -

*Expenditures fully offset by budget credit. Not a budget violation.*

**Sumner County, Kansas****Special Revenue Fund****2010 911 Wireless****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees	\$ -	\$ 22,769
<u>Expenditures</u>		
Public Safety:		
Contractual	\$ -	\$ 755
Capital outlay	-	-
Other financing uses:		
Operating transfers out	-	-
Total expenditures	\$ -	\$ 755
 Cash Receipts Over (Under) Expenditures	 \$ -	 \$ 22,014
 Unencumbered Cash, Beginning	 -	 -
 Prior Year Cancelled Encumbrances	 -	 -
 Unencumbered Cash, Ending	 \$ -	 \$ 22,014

**Sumner County, Kansas****Special Revenue Fund  
Community Corrections****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Intergovernmental				
State aid	\$ 369,865	\$ 72,648	\$ 67,614	\$ 5,034
Other revenue	-	-	-	-
Total cash receipts	<u>\$ 369,865</u>	<u>\$ 72,648</u>	<u>\$ 67,614</u>	<u>\$ 5,034</u>
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 329,932	\$ 138,868	\$ -	\$ (138,868)
Commodities	4,747	1,826	-	(1,826)
Contractual	39,573	6,711	-	(6,711)
Capital Outlay	1,345	-	-	-
Reimbursements	3,761	(1,724)	-	1,724
Payments to other agencies	-	-	166,809	166,809
Total expenditures	<u>\$ 379,358</u>	<u>\$ 145,681</u>	<u>\$ 166,809</u>	<u>\$ 21,128</u>
Cash Receipts Over (Under) Expenditures	\$ (9,493)	\$ (73,033)	<u>\$ (99,195)</u>	<u>\$ 26,162</u>
Unencumbered Cash, Beginning	99,195	89,702		
Prior Year Cancelled Encumbrances	-	114		
Unencumbered Cash, Ending	<u>\$ 89,702</u>	<u>\$ 16,783</u>		

**Sumner County, Kansas****Special Revenue Fund****Work Release****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Other revenue:				
Collections	\$ 9,280	\$ 11,040	\$ 20,000	\$ (8,960)
<b><u>Expenditures</u></b>				
Public Safety:				
Program expenditures	\$ 19,422	\$ 22,032	\$ 25,000	\$ 2,968
Reimbursements	-	-	-	-
Total expenditures	\$ 19,422	\$ 22,032	\$ 25,000	\$ 2,968
 Cash Receipts Over (Under) Expenditures	\$ (10,142)	\$ (10,992)	\$ (5,000)	\$ (5,992)
 Unencumbered Cash, Beginning	55,694	45,552		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	\$ 45,552	\$ 34,560		

**Sumner County, Kansas****Special Revenue Fund****Reappraisal****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Contractual services	\$ -	\$ -
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	11	11
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 11</u>	<u>\$ 11</u>

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Sanitary Landfill Capital Outlay**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
Rent	<u>1,125</u>	<u>-</u>
Total cash receipts	<u>\$ 1,125</u>	<u>\$ -</u>
 <u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Contractual	-	-
Capital outlay	2,247	2,940
Reimbursements	-	-
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 2,247</u>	<u>\$ 2,940</u>
 Cash Receipts Over (Under) Expenditures	\$ (1,122)	\$ (2,940)
 Unencumbered Cash, Beginning	146,315	116,403
 Prior Year Cancelled Encumbrances	-	-
 Equity fund transfer	<u>(28,790)</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 116,403</u>	<u>\$ 113,463</u>

**Sumner County, Kansas**  
**Special Revenue Fund**  
**911 Emergency Phone System**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Collections	\$ 81,036	\$ 39,260	\$ 88,000	\$ (48,740)
<b><u>Expenditures</u></b>				
General Government:				
Contractual	\$ 71,552	\$ 55,689	\$ 83,600	\$ 27,911
Capital Outlay	5,018	9,318	17,400	8,082
Reimbursements	-	-	-	-
Other financing uses:				
Operating transfers out	-	-	-	-
Total expenditures	\$ 76,570	\$ 65,007	\$ 101,000	\$ 35,993
Cash Receipts Over (Under) Expenditures	\$ 4,466	\$ (25,747)	\$ (13,000)	\$ (12,747)
Unencumbered Cash, Beginning	49,287	53,753		
Prior Year Cancelled Encumbrances	-	2,615		
Unencumbered Cash, Ending	\$ 53,753	\$ 30,621		



**Sumner County, Kansas****Special Revenue Fund****Capital Improvement****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 38,955	\$ 85,670	\$ 84,909	\$ 761
Other:				-
Reimbursements	-	-	-	-
Total cash receipts	<u>\$ 38,955</u>	<u>\$ 85,670</u>	<u>\$ 84,909</u>	<u>\$ 761</u>
<b><u>Expenditures</u></b>				
Capital Outlay:				
Capital outlay	\$ 59,512	\$ 16,116	\$ 38,000	\$ 21,884
Transfer to Equipment Reserve	-	82,000	82,000	-
	<u>\$ 59,512</u>	<u>\$ 98,116</u>	<u>\$ 120,000</u>	<u>\$ 21,884</u>
Cash Receipts Over (Under) Expenditures	\$ (20,557)	\$ (12,446)	<u>\$ (35,091)</u>	<u>\$ 22,645</u>
Unencumbered Cash, Beginning	121,805	101,248		
Prior Year Cancelled Encumbrances	-	3,550		
Unencumbered Cash, Ending	<u>\$ 101,248</u>	<u>\$ 92,352</u>		

*Not subject to budget law per K.S.A. 19-120.*

**Sumner County, Kansas****Special Revenue Fund****Sheriff Asset Forfeiture****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Drug tax	\$ -	\$ -
Forfeitures	696	634
Total cash receipts	<u>\$ 696</u>	<u>\$ 634</u>
 <u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ -	\$ -
 Cash Receipts Over (Under) Expenditures	\$ 696	\$ 634
 Unencumbered Cash, Beginning	2,366	3,062
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 3,062</u>	<u>\$ 3,696</u>

**Sumner County, Kansas****Special Revenue Fund****Federal Equitable Sharing****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Treasury receipts	\$ -	\$ 19,617
Dept of Justice receipts	-	22,344
Total revenue	<u>\$ -</u>	<u>\$ 41,961</u>
 <u>Expenditures</u>		
General Government:		
Contractual	\$ -	\$ 3,681
	-	-
Total expenditures	<u>\$ -</u>	<u>\$ 3,681</u>
 Cash Receipts Over (Under) Expenditures	\$ -	\$ 38,280
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 38,280</u>

*Expenditures offset by budget credit. Not a budget violation.*

**Sumner County, Kansas****Special Revenue Fund****2010 911 Wire Line Fund****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees	\$ -	\$ 38,583
<u>Expenditures</u>		
Public Safety:		
Contractual	\$ -	\$ 8,059
Capital outlay	-	-
Other financing uses:		
Operating transfers out	-	-
Total expenditures	\$ -	\$ 8,059
 Cash Receipts Over (Under) Expenditures	 \$ -	 \$ 30,524
 Unencumbered Cash, Beginning	 -	 -
 Prior Year Cancelled Encumbrances	 -	 -
 Unencumbered Cash, Ending	 \$ -	 \$ 30,524

**Sumner County, Kansas****Special Revenue Fund****Sex Offender Fee****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Other revenue:				
Fees	\$ 2,590	\$ 3,370	\$ 2,000	\$ 1,370
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ 4,000	\$ 4,000
Commodities	3,500	3,500	-	(3,500)
	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 4,000</u>	<u>\$ 500</u>
Cash Receipts Over (Under) Expenditures	\$ (910)	\$ (130)	<u>\$ (2,000)</u>	<u>\$ 1,870</u>
Unencumbered Cash, Beginning	3,600	2,690		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 2,690</u>	<u>\$ 2,560</u>		

**Sumner County, Kansas****Special Revenue Fund****No Fund Warrant****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes:		
Delinquent taxes	\$ <u>1</u>	\$ <u>1</u>
 <u>Expenditures</u>		
Other financing uses:		
Transfer to general fund	\$ <u>-</u>	\$ <u>-</u>
 Cash Receipts Over (Under) Expenditures	\$ 1	\$ 1
 Unencumbered Cash, Beginning	24	25
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	\$ <u><u>25</u></u>	\$ <u><u>26</u></u>

**Sumner County, Kansas**  
**Special Revenue Fund**  
**Inmate Phone System**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Other revenue:				
Collections	\$ 13,050	\$ 16,172	\$ 20,000	\$ (3,828)
<b><u>Expenditures</u></b>				
Public Safety:				
Communication equipment	\$ 9,056	\$ 10,840	\$ 20,000	\$ 9,160
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 9,056</u>	<u>\$ 10,840</u>	<u>\$ 20,000</u>	<u>\$ 9,160</u>
Cash Receipts Over (Under) Expenditures	\$ 3,994	\$ 5,332	<u>\$ -</u>	<u>\$ 5,332</u>
Unencumbered Cash, Beginning	418	4,412		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,412</u>	<u>\$ 9,744</u>		

**Sumner County, Kansas****Special Revenue Fund****Equipment Reserve****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other financing sources:		
Operating transfers inc	\$ 148,226	\$ 142,231
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 41,612	\$ 178,842
Reimbursements	-	-
Operating transfers out:		
Transfer to General Fund	-	55,202
Transfer to Noxious Weed Fund	-	30,000
Transfer to Election Fund	-	10,000
Total expenditures	\$ 41,612	\$ 274,044
Cash Receipts Over (Under) Expenditures	\$ 106,614	\$ (131,813)
Unencumbered Cash, Beginning	736,984	843,598
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	\$ 843,598	\$ 711,785

*Not subject to budget law per K.S.A. 19-119.*



**Sumner County, Kansas**  
**Special Revenue Fund**  
**County Cemetery**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Fees collected and sales	\$ 15,945	\$ 16,782	\$ 10,000	\$ 6,782
<b><u>Expenditures</u></b>				
General Government:				
Contractual services	\$ 4,500	\$ 7,369	\$ 6,500	\$ (869)
Capital outlay	<u>4,957</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Total expenditures	\$ 9,457	\$ 7,369	\$ 16,500	\$ 9,131
 Cash Receipts Over (Under) Expenditures	 \$ 6,488	 \$ 9,413	 <u>\$ 3,500</u>	 <u>\$ 5,913</u>
 Unencumbered Cash, Beginning	 97,114	 103,602		
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>		
 Unencumbered Cash, Ending	 <u>\$ 103,602</u>	 <u>\$ 113,015</u>		

**Sumner County, Kansas****Special Revenue Fund****DARE Program****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Program collections	\$ 6,000	\$ -
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 2,383	\$ 4,794
Cash Receipts Over (Under) Expenditures	\$ 3,617	\$ (4,794)
Unencumbered Cash, Beginning	8,078	11,695
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 11,695</u>	<u>\$ 6,901</u>

**Sumner County, Kansas****Special Revenue Fund****Juvenile Justice****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Intergovernmental				
Grant	\$ 16,803	\$ 309,958	\$ 282,629	\$ 27,329
<b><u>Expenditures</u></b>				
General Government:				
Personal services	\$ 11,700	\$ 232,440	\$ 230,003	\$ (2,437)
Commodities	10	2,493	4,912	2,419
Contractual	820	28,267	47,714	19,447
Capital outlay	-	6,941	-	(6,941)
Reimbursements	-	(1,364)	-	1,364
Total expenditures	\$ 12,530	\$ 268,777	\$ 282,629	\$ 13,852
Cash Receipts Over (Under) Expenditures	\$ 4,273	\$ 41,181	\$ -	\$ 41,181
Unencumbered Cash, Beginning	-	4,273		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 4,273	\$ 45,454		

**Sumner County, Kansas****Special Revenue Fund****EMA/Cert****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ 7,665
State program	-	2,555
Miscellaneous revenue	25,350	-
Total cash receipts	<u>\$ 25,350</u>	<u>\$ 10,220</u>
 <u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ 25,350</u>	<u>\$ 10,220</u>
 Cash Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	334	334
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ 334</u></u>	<u><u>\$ 334</u></u>

**Sumner County, Kansas**  
**Special Revenue Fund**  
**County Attorney - Asset Forfeiture**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Forfeitures	\$ 160	\$ 150
 <u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Cash Receipts Over (Under) Expenditures	\$ 160	\$ 150
 Unencumbered Cash, Beginning	3,061	3,221
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ 3,221</u></u>	<u><u>\$ 3,371</u></u>

*Exempt from budget law per K.S.A. 60-4117.*

**Sumner County, Kansas****Special Revenue Fund****War Memorial****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Miscellaneous	\$ 5,000	\$ -
 <u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ 9,500	\$ -
 Cash Receipts Over (Under) Expenditures	\$ (4,500)	\$ -
 Unencumbered Cash, Beginning	4,800	300
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

**Sumner County, Kansas****Special Revenue Fund****Slate Valley Sewer****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Cash Receipts</u>				
Other revenue:				
Collections	\$ 16,500	\$ 16,647	\$ 15,840	\$ 807
Reimbursements	-	-	-	-
Total cash receipts	<u>\$ 16,500</u>	<u>\$ 16,647</u>	<u>\$ 15,840</u>	<u>\$ 807</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 8,262	\$ 8,488	\$ 8,487	\$ (1)
Bond interest	4,882	4,228	4,657	429
Other construction costs	6,434	1,274	4,856	3,582
Total expenditures	<u>\$ 19,578</u>	<u>\$ 13,990</u>	<u>\$ 18,000</u>	<u>\$ 4,010</u>
Cash Receipts Over (Under) Expenditures	\$ (3,078)	\$ 2,657	<u>\$ (2,160)</u>	<u>\$ 4,817</u>
Unencumbered Cash, Beginning	10,076	6,998		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 6,998</u>	<u>\$ 9,655</u>		

***Sumner County, Kansas***  
**Special Revenue Fund**  
**Local Emergency Planning**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
 <u>Expenditures</u>		
Public Safety:		
Contractual	\$ -	\$ -
 Cash Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	8	8
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 8</u>	<u>\$ 8</u>



**Sumner County, Kansas****Special Revenue Fund****Neighborhood Revitalization****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 938,486	\$ 369,917
Fees collected	<u>8,000</u>	<u>5,900</u>
Total cash receipts	<u>\$ 946,486</u>	<u>\$ 375,817</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 936,332	\$ 1,052,054
Administrative expenses	<u>3,596</u>	<u>(19,208)</u>
Total expenditures	<u>\$ 939,928</u>	<u>\$ 1,032,846</u>
Cash Receipts Over (Under) Expenditures	\$ 6,558	\$ (657,029)
Unencumbered Cash, Beginning	53,460	60,018
Prior Year Cancelled Encumbrances	<u>-</u>	<u>1,898</u>
Unencumbered Cash, Ending	<u>\$ 60,018</u>	<u>\$ (595,113)</u>

**Sumner County, Kansas****Special Revenue Fund****SERT****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Fees collected	\$ 19,109	\$ 15,882
 <u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 15,018	\$ 12,112
 Cash Receipts Over (Under) Expenditures	\$ 4,091	\$ 3,770
 Unencumbered Cash, Beginning	(160)	3,931
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	\$ 3,931	\$ 7,701

**Sumner County, Kansas****Special Revenue Fund****Donations for Drug Dog****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Donations	\$ <u>611</u>	\$ <u>4,478</u>
 <u>Expenditures</u>		
Public Safety:		
Commodities	\$ <u>695</u>	\$ <u>672</u>
 Cash Receipts Over (Under) Expenditures	\$ (84)	\$ 3,806
 Unencumbered Cash, Beginning	2,351	2,267
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	\$ <u><u>2,267</u></u>	\$ <u><u>6,073</u></u>

***Sumner County, Kansas***  
**Special Revenue Fund**  
**Register of Deeds Technology**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Other revenue:		
Collections	\$ 29,934	\$ 32,112
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 24,972	\$ 37,202
 Cash Receipts Over (Under) Expenditures	\$ 4,962	\$ (5,090)
 Unencumbered Cash, Beginning	25,351	30,313
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 30,313</u>	<u>\$ 25,223</u>

**Sumner County, Kansas****Special Revenue Fund****Sales Tax Revenue****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes:				
Local sales tax	\$ 2,064,694	\$ 2,077,151	\$ 2,000,000	\$ 77,151
To Construction	(43,953)	-	-	-
Use of money and property:				
Interest earnings	3,648	4,952	-	4,952
Total cash receipts	<u>\$ 2,024,389</u>	<u>\$ 2,082,103</u>	<u>\$ 2,000,000</u>	<u>\$ 82,103</u>
<b><u>Expenditures</u></b>				
Debt Service:				
Bond principal	\$ 350,000	\$ 365,000	\$ 365,000	\$ -
Bond interest	369,950	359,450	359,450	-
Bond expense	-	-	1,000	1,000
Total expenditures	<u>\$ 719,950</u>	<u>\$ 724,450</u>	<u>\$ 725,450</u>	<u>\$ 1,000</u>
Cash Receipts Over (Under) Expenditures	\$ 1,304,439	\$ 1,357,653	<u>\$ 1,274,550</u>	<u>\$ 83,103</u>
Unencumbered Cash, Beginning	5,991,158	7,295,597		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 7,295,597</u>	<u>\$ 8,653,250</u>		

**Sumner County, Kansas****Special Revenue Fund****Bio-Terrorism****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Intergovernmental:				
Federal grant	\$ 16,675	\$ 23,897	\$ 25,000	\$ (1,103)
<b><u>Expenditures</u></b>				
Public Safety:				
Personal services	\$ -	\$ 4,955	\$ 5,305	\$ 350
Commodities	3,460	304	441	
Contractual	17,033	18,755	23,385	
Capital outlay	700	4,044	5,869	1,825
Total expenditures	\$ 21,193	\$ 28,058	\$ 35,000	\$ 6,942
 Cash Receipts Over (Under) Expenditures	\$ (4,518)	\$ (4,161)	\$ (10,000)	\$ 5,839
 Unencumbered Cash, Beginning	47,773	43,255		
 Prior Year Cancelled Encumbrances	-	-		
 Unencumbered Cash, Ending	\$ 43,255	\$ 39,094		

**Sumner County, Kansas****Special Revenue Fund****Pan Flu Grant****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Intergovernmental:				
Grant	\$ 32,426	\$ 89,567	\$ 95,000	\$ (5,433)
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ 24,545	\$ 17,810	\$ 19,665	\$ 1,855
Commodities	1,419	15,326	16,922	1,596
Contractual	3,844	9,343	10,316	973
Capital Outlay	793	43,560	48,097	4,537
Commodities	\$ 30,601	\$ 86,039	\$ 95,000	\$ 8,961
Cash Receipts Over (Under) Expenditures	\$ 1,825	\$ 3,528	\$ -	\$ 3,528
Unencumbered Cash, Beginning	4,605	6,430		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 6,430	\$ 9,958		

*Exempt from budget per K.S.A. 12-1663*

**Sumner County, Kansas****Special Revenue Fund****Cities Readiness Grant****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Intergovernmental:				
Grant	\$ 5,000	\$ -	\$ 3,000	\$ (3,000)
<b><u>Expenditures</u></b>				
Health:				
Personal services	\$ -	\$ -	\$ -	\$ -
Commodities	-	-	-	-
Contractual	-	-	-	-
Capital Outlay	<u>7</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
Commodities	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Cash Receipts Over (Under) Expenditures	\$ 4,993	\$ -	<u>\$ -</u>	<u>\$ -</u>
Unencumbered Cash, Beginning	14,724	19,717		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 19,717</u>	<u>\$ 19,717</u>		



**Sumner County, Kansas****Special Revenue Fund****Peck Improvement District****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Taxes:		
Other	\$ 402	\$ 6
Intergovernmental:		
CDBG to County	6,475	244,250
Other financing source:		
Loan from USDA to Peck Improvement	786,060	1,420,600
Total cash receipts	<u>\$ 792,937</u>	<u>\$ 1,664,856</u>
<u>Expenditures</u>		
Capital Outlay:		
Appropriation	\$ 402	\$ -
Legal & financial fees	16,396	-
Engineering fees	92,460	-
CDBG Funds paid for project	-	244,250
Rural Development funds paid for project	-	2,087,748
Administrative expense	-	3,721
Total expenditures	<u>\$ 109,258</u>	<u>\$ 2,335,719</u>
Cash Receipts Over (Under) Expenditures	\$ 683,679	\$ (670,863)
Unencumbered Cash, Beginning	-	683,679
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 683,679</u>	<u>\$ 12,816</u>

**Sumner County, Kansas****Debt Service Fund****Bond and Interest****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Taxes	\$ 389,326	\$ 366,252	\$ 365,206	\$ 1,046
<b><u>Expenditures</u></b>				
Debt Service				
Principal	\$ 274,072	\$ 284,486	\$ 284,486	\$ -
Interest	102,469	92,054	92,054	-
Other	-	-	1,001	1,001
Total expenditures	\$ 376,541	\$ 376,540	\$ 377,541	\$ 1,001
Cash Receipts Over (Under) Expenditures	\$ 12,785	\$ (10,288)	\$ (12,335)	\$ 2,047
Unencumbered Cash, Beginning	11,309	24,094		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 24,094	\$ 13,806		

**Sumner County, Kansas****Capital Project Fund****Jail Construction****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	2009 <u>Actual</u>	2010 <u>Actual</u>
<u>Cash Receipts</u>		
Use of money and property:		
Premium and interest	\$ 43,953	\$ -
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 43,953	\$ -
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	-
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

**Sumner County, Kansas**  
**Expendable Trust Fund**  
**Prosecuting Attorney Trainee Fund**  
**Statement of Cash Receipts & Expenditures - Actual and Budget**  
*For the Year Ended December 31, 2010*  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		2010		Variance
	2009			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<b><u>Cash Receipts</u></b>				
Fees	\$ 6,750	\$ 9,074	\$ 6,000	\$ 3,074
<b><u>Expenditures</u></b>				
Public Safety				
Commodities	\$ -	\$ -	\$ 6,000	\$ 6,000
Contractual	5,559	4,584	-	(4,584)
Total expenditures	\$ 5,559	\$ 4,584	\$ 6,000	\$ 1,416
Cash Receipts Over (Under) Expenditures	\$ 1,191	\$ 4,490	\$ -	\$ 4,490
Unencumbered Cash, Beginning	26,416	27,607		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 27,607	\$ 32,097		

**Sumner County, Kansas****Expendable Trust Fund****Auto License Fee****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<b><u>Cash Receipts</u></b>		
Taxes	\$ 1,564	\$ 1,492
Fees	203,572	200,291
Miscellaneous	<u>5,042</u>	<u>10,635</u>
Total cash receipts	<u>\$ 210,178</u>	<u>\$ 212,418</u>
<b><u>Expenditures</u></b>		
General Government:		
Personal services	\$ 132,506	\$ 137,979
Commodities	14,029	11,348
Contractual services	8,059	9,822
Capital outlay	-	8,110
Operating transfer to general fund	<u>60,862</u>	<u>55,584</u>
Total expenditures	<u>\$ 215,456</u>	<u>\$ 222,843</u>
 Cash Receipts Over (Under) Expenditures	 \$ (5,278)	 \$ (10,425)
 Unencumbered Cash, Beginning	 60,862	 55,584
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 55,584</u>	 <u>\$ 45,159</u>

*Not subject to budget law per K.S.A. 8-145.*

**Sumner County, Kansas****Expendable Trust Fund****Self-Funded Medical Insurance****Statement of Cash Receipts & Expenditures - Actual and Budget***For the Year Ended December 31, 2010**(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)*

	2009 <u>Actual</u>	2010 <u>Actual</u>
<b><u>Cash Receipts</u></b>		
Employer's contribution	\$ -	\$ -
Employee benefits fund	-	-
Employee contribution	-	-
Total cash receipts	<u>\$ -</u>	<u>\$ -</u>
<b><u>Expenditures</u></b>		
General Government:		
Health claims	\$ -	\$ -
Administrative expense	-	-
Dues	-	-
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
Cash Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	5,999	5,999
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 5,999</u>	<u>\$ 5,999</u>

*Not subject to budget law per K.S.A. 8-145.*

**Sumner County, Kansas**  
**Agency Funds**  
**Summary of Cash Receipts and Cash Disbursements**  
*For the Year Ended December 31, 2010*

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,148	\$ 1,769	\$ 1,772	\$ 5,145
County Treasurer:				-
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ (971)	\$ 1,480,956	\$ 1,485,147	\$ (5,162)
Sales tax collection	39,929	580,925	579,000	41,854
	<u>\$ 38,958</u>	<u>\$ 2,061,881</u>	<u>\$ 2,064,147</u>	<u>\$ 36,692</u>
Division of Vehicles Drivers License and SRS	<u>\$ 62,431</u>	<u>\$ 128,039</u>	<u>\$ 118,101</u>	<u>\$ 72,369</u>
Tax Collections				
Special City County Highway	\$ -	\$ 901,408	\$ 901,408	\$ -
Mineral tax	-	41,352	41,352	-
Recreational vehicle tax	16,750	58,843	44,399	31,194
Recreational vehicle tax interest	1,155	179	-	1,334
Cash long (short)	(1,793)	55,882	54,211	(122)
Motor vehicle tax	112,511	3,234,496	2,572,464	774,543
Motor vehicle tax interest	18,044	3,541	-	21,585
Real estate redemption	161,422	751,177	799,333	113,266
Real estate redemption interest	95,682	143,862	143,862	95,682
Delinquent personal prop tax: Court	145,185	40,253	166,708	18,730
Personal redemption - costs	7,707	1,749	-	9,456
Current tax	16,566,982	28,616,665	27,849,301	17,334,346
Due to gen fund-int on delinquent tax	35,489	30,211	30,211	35,489
Advance tax	118	-	118	-
Prior year refunds	(54,751)	27,772	8,727	(35,706)
Taxes in suspension	21,136	40,290	46,442	14,984
Taxes in escrow	19,935	45,850	37,670	28,115
	<u>\$ 17,145,572</u>	<u>\$ 33,993,530</u>	<u>\$ 32,696,206</u>	<u>\$ 18,442,896</u>
Taxing District Accounts				
State Educational Building	\$ (47)	\$ 195,029	\$ 194,982	\$ -
State Institutional Building	(24)	97,515	97,491	-
State Correctional Institutions	-	-	-	-
Suppesville Sewer District	1,136	2,690	3,963	(137)
Townships	(882)	2,644,116	2,643,234	-
Cemeteries	-	134,937	134,937	-
Misc districts	(1)	804,232	804,241	(10)
Cities	-	4,717,638	4,716,928	710
School districts	(3,175)	11,420,341	11,417,166	-
	<u>\$ (2,993)</u>	<u>\$ 20,016,498</u>	<u>\$ 20,012,942</u>	<u>\$ 563</u>
Total County Treasurer Agency Funds	<u>\$ 17,243,968</u>	<u>\$ 56,199,948</u>	<u>\$ 54,891,396</u>	<u>\$ 18,552,520</u>
District Court	\$ 200,000	\$ 1,653,773	\$ 1,763,532	\$ 90,241
Law Library	<u>\$ 46,804</u>	<u>\$ 43,236</u>	<u>\$ 51,327</u>	<u>\$ 38,713</u>
Total Agency Funds	<u>\$ 17,495,920</u>	<u>\$ 57,898,726</u>	<u>\$ 56,708,027</u>	<u>\$ 18,686,619</u>

# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **1. Summary of Significant Accounting Policies**

The County has established a uniform system of accounting maintained to reflect compliance with the applicable laws of the State of Kansas.

#### **Reporting Entity**

Sumner County is a municipal corporation governed by an elected three-member commission. These financial statements present Sumner County (the primary government) but exclude its component units. The County receives funding from local, state, and federal governmental sources and must comply with the restrictions of these funding sources. However, the County is not included in any other "reporting entity" since the Commission is elected by the public and has decision making authority.

*Discretely Presented Component Units.* Under Governmental Accounting Standards Board (GASB) Statement 14, the County has three component units which under the statement would be included in the reporting entity. The financial information of these component units is not included in these financial statements, but the information can be obtained at the offices for each individual component unit.

1. Extension Council - The Sumner County Extension Council provides services in areas such as agriculture, home economics, and 4-H clubs, to all persons in the county. The 24-member extension council is elected by any Sumner County residents of voting age in conjunction with the 4H Banquet. Each year the extension council elects a 9-member executive board to monitor operations. The County annually levies a tax and provides appropriations to support the agency.
2. Council on Aging - The Sumner County Council on Aging provides services to elderly residents of Sumner County. It is governed by 9-person board, one person from each town in the County approved by the Commission after recommendations. The County annually levies a tax and provides appropriations to support the agency.
3. Sumner Mental Health Center – The Sumner Mental Health Center is a fully licensed and accredited community mental health center that provides a full range of psychiatric services providing 24-hour emergency screenings/aftercare, outpatient, consultation education, and alcohol/drug abuse services to the Sumner County area. A seven member Board of Directors governs the Center which is appointed by the Sumner County Commissioners. Sumner County holds title to all real estate of, annually levies an ad valorem tax for the benefit of and makes appropriations to the Center.

#### **Statutory Basis of Accounting**

The statutory basis of accounting, as used in the preparation of these statutory basis financial statements, is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an inter-fund transaction, a cash receipt is recorded in the fund receiving cash from another fund, and an expenditure would be charged in the fund from which the transfer is made.



# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **1. Summary of Significant Accounting Policies (continued)**

#### **Statutory Basis of Accounting (continued)**

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the county to use the statutory basis of accounting.

#### **Departure from Generally Accepted Accounting Principles**

The basis of accounting described above results in a financial statement presentation which shows cash receipts, expenditures, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories, and prepaid expense, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under accounting principles generally accepted in the United States of America, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported may not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. Capital assets that account for the land, buildings, and equipment owned by the municipality are not presented in the financial statements. Also, long-term debt such as general obligation bonds, revenue bonds, capital leases, temporary notes, and compensated absences are not presented in the financial statements.

#### **Reimbursements**

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year.

#### **Budgets**

Applicable Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless exempted by a specific statute), debt service funds and enterprise funds. All budgets are prepared utilizing the modified accrual basis further modified by the encumbrance method of accounting – that is, commitments evidenced by documents such as purchase orders and contracts, in addition to disbursements and accounts payable, are recorded as expenditures.

The statutes provide for the following sequence and timetable in adoption of budgets:

- a. Preparation of budget for the succeeding calendar year on or before August 1<sup>st</sup>.
- b. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
- c. Public hearing on or before August 15<sup>th</sup>, but at least ten days after publication of notice of hearing.
- d. Adoption of final budget on or before August 25<sup>th</sup>

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2010.

# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **1. Summary of Significant Accounting Policies (continued)**

#### **Budgets (continued)**

Kansas statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using statutory basis of accounting as described above. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, fiduciary (trust) funds, and the following special revenue fund:

Equipment Reserve Fund.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by use of internal spending limits established by the governing body.

#### **Cash and Cash Equivalents**

Cash balances pooled from all funds are considered in determining the amount and type of investment, and is credited to the General Fund. Idle funds are invested in Certificates of Deposits at various banks within the county and the Kansas Municipal Investment Pool. These funds are stated at carrying value. The Kansas Municipal Investment Pool account is considered to be a cash equivalent for the County.

#### **Property Taxes and Other Receivables**

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities with the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year.

State statutes prohibit the County Treasurer from distributing taxes collected the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the year and, further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Licenses, franchises, fees, fines, penalties, charges for services and other revenues are recorded when received in cash.

# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **1. Summary of Significant Accounting Policies (continued)**

#### **Investments**

There were no investments (aside from the cash equivalents in the Kansas Municipal Investment Pool described above) held by Sumner County in 2010.

#### **General Fixed Assets**

The County does not record capital fixed assets, such as land, building and equipment, in the general fixed assets account group, as required by generally accepted accounting principles. As is required by the statutory basis of accounting, the disbursements for the purchase of these assets are considered as expenditures and fixed assets are not reflected in the financial statements.

#### **Inventories and Prepaid Expenses**

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes.

#### **Lease Obligations**

Under the statutory basis of accounting, capital lease payments are expensed when paid provided that the lease agreement has the non-appropriation clause required by Kansas statute. The full purchase cost and schedule of future payments of the lease purchase agreements is described in Note 7 – Long Term Debt.

#### **Compensated Absences**

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination. The liability for accrued vacation payable at December 31, 2010 is shown in Note 7 – Long Term Debt.

#### **Pension Plan**

Substantially all full-time employees are members of the State of Kansas Public Employees' Retirement System, which is a multi-employer statewide pension plan. The City's policy is to fund all pension costs accrued; such costs to be funded are determined annually by the System's actuary as further discussed in Note 5.

#### **Other Post-Employment Benefits**

As provided by K.S. A. 12-5040, the County allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed nor has any liability been recognized under GASB Statement No 45.

#### **Risk Management**

The County generally covers its risk of loss with insurance coverage. There were no claims this year in excess the amounts of insurance.

# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **2. Change in Reporting Model**

The County's basis of accounting has been and continues to be the statutory basis as described in Note 1 – Summary of Significant Accounting Policies. However, the County financial statements prior to 2010 were reported under the reporting format prescribed by accounting principles generally accepted in the United States (GAAP) due to an SEC continuing disclosure requirement. With the defeasance of all of the outstanding revenue bonds on April 1, 2011, this is no longer necessary (see Note 13 - Subsequent Events). The County's 2010 financial statements are presented on the statutory basis of accounting reporting model prescribed by the Kansas Municipal Audit Guide.

### **3. Fund Descriptions**

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The following types of funds comprise the financial activities of the County for the year 2010:

#### **Governmental Funds**

*General Fund* is used to account for all unrestricted resources except those required to be accounted for in another fund.

*Special Revenue Funds* are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted, by law or administrative action, to expenditure for specified purposes.

*Debt Service Funds* are used to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt of the County.

*Capital Project Funds* are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise funds.

#### **Fiduciary Funds**

*Trust and Agency Funds* are used to account for the assets held by a governmental unit as trustee or agent for others.

# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **4. Cash and Investments**

#### **Bank Deposits**

The County pools most fund's available cash together for deposit at eligible institutions. Certain funds do maintain their own checking accounts under the county's name. State law K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in Sumner County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. All of the County's funds deposited were deposited at banks within Sumner County.

In addition, State law K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. These securities are held by the following banks within the State of Kansas: the Federal Home Loan Bank of Topeka, UMB National Bank of America in Salina, and Intrust bank of Wichita. The County's deposits are categorized to give an indication of the level of risk assumed by the County at December 31, 2010. The categories are described as follows:

Category 1--Insured or collateralized with securities held by the entity or by its agent in the entity's name.

Category 2--Collateralized with securities held by the pledging financial institution's trust department or agent in the entity's name.

Category 3—Uncollateralized

During 2010, securities were pledged by local banks in the County's name with third party trust departments with which the County had custodial agreements, as required by the Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (FIRREA). Therefore, the County's security interest in the collateral was perfected and those deposits have been classified as Category 1 as of December 31, 2010. Deposits, categorized by level of risk, are:

Pooled cash, Category 1	<u>\$7,740,746</u>
Total cash on deposit, primary government	<u>\$7,740,746</u>

#### **Kansas Municipal Investment Pool**

State law K.S.A. 12-1675 limits the Government's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The rating of the County's investment in the Kansas Municipal Investment Pool is noted below along with the balance in the fund at December 31, 2010.

State Municipal Investment (Overnight) Pool – Rating = AAAf/S1+	<u>\$24,019,272</u>
Total Cash Equivalents, Sumner County	<u>\$24,019,272</u>

The Kansas Municipal Investment Pool is a voluntary, State managed investment alternative for State and local funds and is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

***Sumner County, Kansas***  
**Notes to Financial Statements**  
*December 31, 2010*

**5. Defined Benefit Pension Plan**

*Plan description:* The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603), or by calling 888-275-5737.

*Funding Policy:* K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. K.S.A. 74-4975 established KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code

State law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial basis. State law sets the limitation on annual increases in the employer contribution rates. The KPERS employer rate established for calendar year 2010 was 6.14%. The County employer contributions to KPERS for the years ending December 31, 2010, 2009 and 2008 were \$378,290, \$316,309, and \$249,209, respectively, equal to the required contributions for each year. The KP&F employer rate established for fiscal years beginning in 2010 is 14.31%. Employers participating in KP&F also make contributions to amortize the liability for past service costs, if any, which is determined separately for each participating employer.

The County contributions to KP&F for the years ending December 31, 2010, 2009 and 2008 were \$116,990, \$122,528, and \$118,059, respectively, equal to the required contributions for each year.

**6. Deficit Unencumbered Cash Balances**

The follow individual funds had a deficit (negative) unencumbered cash balance at December 31, 2010: Neighborhood Revitalization Fund—(\$558,459); Cash Long (Short)—(\$122); Prior Year Refunds—(\$35,706); Suppesville Sewer District—(\$137); Belle Plaine Township Drainage—(\$10)

**Sumner County, Kansas**  
**Notes to Financial Statements**  
*December 31, 2010*

**7. Long-Term Debt**

Changes in long-term liabilities for the County for the year ended December 31, 2010 were as follows:

Issue	Issue Date	Interest Rate	Maturity	Original Amount	Balance 12/31/2009	Additions	Reductions/ Payments	Balance 12/31/2010	Interest Paid
<u>State of KS - Sales Tax Rev Bond</u>									
	10/1/2004	3.0%-5.0%	10/1/2024	\$ 9,500,000.00	\$ 8,025,000.00	\$ -	\$ 365,000.00	\$ 7,660,000.00	\$ 359,450.00
<u>KDHE - Slate Valley Sewer</u>									
State of Kansas Water Pollution Control Revolving Loan Fund	4/27/2004	2.71%	3/1/2026	216,300.00	173,951.96	-	8,487.78	165,464.18	4,227.37
							Service fee		429.61
<u>KS Department of Transportation - Belle Plaine Road</u>									
	2/28/2006	3.80%	8/1/2017	3,229,889.87	2,422,487.75	-	284,486.27	2,138,001.48	85,998.32
							Service Fee		6,056.22
Total Long-Term Debt					\$ 10,621,439.71	\$ -	\$ 657,974.05	\$ 9,963,465.66	\$ 450,105.30
<u>Capital Leases</u>									
2 JD Graders - Deere Credit	12/15/2007	4.75%	11/15/2012	149,680.15	\$ 93,656.48	\$ -	29,751.10	\$ 63,905.38	\$ 4,546.82
Galion Grader - Komatsu	3/27/2008	4.00%	11/14/2012	145,865.00	89,486.51	-	28,645.90	60,840.61	3,645.82
FNB Sheriff- 4 Chgrs 1 Ram	2/17/2009	4.25%	4/10/2011	102,072.00	67,011.81	-	32,799.24	34,212.57	2,887.56
FNB Sheriff -5 Chargers	2/1/2010	5.50%	4/1/2012	167,715.49	-	167,715.49	57,942.99	109,772.50	1,511.77
					-	-	-	-	-
Total Capital Leases					\$ 250,154.80	\$ 167,715.49	\$ 149,139.23	\$ 268,731.06	\$ 12,591.97
<u>Compensated Absences</u>									
					-	-	-	310,798.01	
					Unknown - qualified opinion issued for this in 2009				
Total Long-Term Liabilities					10,871,594.51	167,715.49	807,113.28	10,542,994.73	462,697.27

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2011	2012	2013	2014	2015	2016-2020	2021-2025	2026	Total
<u>Principal</u>									
State of KS - Sales Tax Rev Bond	385,000	405,000	425,000	450,000	470,000	2,755,000	2,770,000	-	7,660,000
KDHE - Slate Valley Sewer	8,719	8,957	9,202	9,453	9,711	52,675	60,263	6,485	165,464
KS DOT - Belle Plaine Road	295,297	306,518	318,166	330,256	342,806	544,959	-	-	2,138,001
Capital Leases	148,638	120,093	-	-	-	-	-	-	268,731
Total Principal	837,654	840,568	752,367	789,709	822,516	3,352,634	2,830,263	6,485	10,232,197
<u>Interest &amp; Service Fees</u>									
State of KS - Sales Tax Rev Bond	348,500	336,950	323,990	309,540	287,040	1,055,950	317,870	-	2,979,840
KDHE - Slate Valley Sewer	4,425	4,188	3,943	3,692	3,434	13,049	5,460	88	38,280
KS DOT - Belle Plaine Road	81,244	70,023	58,375	46,285	33,735	27,895	-	-	317,557
Capital Leases	13,093	5,952	-	-	-	-	-	-	19,045
Total Interest	447,262	417,112	386,308	359,517	324,209	1,096,894	323,330	88	3,354,721
Total Principal and Interest	1,284,917	1,257,680	1,138,676	1,149,226	1,146,726	4,449,528	3,153,594	6,572	13,586,918

***Sumner County, Kansas***  
**Notes to Financial Statements**  
*December 31, 2010*

**7. Long-Term Debt (continued)**

The Sales Tax Revenue bond resolution requirements are set forth below:

- |                                    |                         |
|------------------------------------|-------------------------|
| 1) Debt Service Account            | \$ 183,375              |
| Debt Service Reserve Requirement   | 778,525                 |
| Project Fund                       | <u>-</u>                |
| <br>Total Required                 | <br><u>\$ 959,637</u>   |
| <br>Cash in Sales Tax Revenue Fund | <br><u>\$ 8,653,250</u> |
- 2) Nothing has come to the attention of the county to indicate that the Internal Revenue arbitrage requirements have not been complied with.
- 3) The County has complied with the continuing disclosure requirements.
- 4) The County placed money in escrow for full defeasance of the Revenue Bonds in 2011. See Note 13 - Subsequent Events.

**8. Interfund Transfers**

Operating transfers in 2010 were:

Operating:			K.S.A.
<u>From:</u>	<u>To:</u>	<u>Amount:</u>	<u>Statutory Authority</u>
General - Emergency	Equipment Reserve	\$ 13,074	19-119
911 Wireless	Equipment Reserve	35,157	19-119
Appraisal	Equipment Reserve	12,000	19-119
Capital Improvement	Equipment Reserve	<u>82,000</u>	19-119
		<u>\$ 142,231</u>	
Community College Tuition	General	14,189	79-2958
Equipment Reserve	General	55,202	19-119
Special Auto	General	<u>55,584</u>	8-145
		<u>\$ 124,975</u>	
Equipment Reserve	Election	<u>\$ 10,000</u>	19-119
Equipment Reserve	Noxious Weed	<u>\$ 30,000</u>	19-119



***Sumner County, Kansas***  
**Notes to Financial Statements**  
*December 31, 2010*

**9. Commitments**

**Financing Commitment**

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

**Nursing Home Lease**

As of July 31, 2007, a lease agreement has been entered into with Deseret Nursing and Rehabilitation providing for leasing of the facility by Sumner County for an annual rental of \$1.00 per year. The term of the agreement shall be five years beginning on August 1, 2007 with provisions for early termination conditional upon the Lessee constructing a new facility. The County is responsible for repair in excess of \$1,500 which does not constitute usual and customary maintenance.

**10. Contingencies**

**Litigation**

The County is a party to various legal proceedings that normally occur in the course of governmental operations. The financial statements do not include accruals or provisions for loss contingencies that may result from these proceedings. While the outcome of these proceedings cannot be predicted, the County feels that any settlement or judgment not covered by insurance purchased by the County would not have a material adverse effect on the financial condition of the County. There have been no significant reductions in insurance coverage from 2009 to 2010 and there were no settlements that exceeded insurance coverage in the past three years. There were no pending proceedings as of December 31, 2010.

**Neighborhood Revitalization Program (NRP)**

The County's NRP fund on its books is normally reduced by the amounts of the rebates paid to taxpayers, then restored by the allocation of the refunds paid from the NRP fund to the taxing subdivisions. During 2010, NRP refunds were paid properly to participants in the NRP program throughout Sumner County. However, the County Treasurer failed to reduce the amount due to the taxing districts by the calculated apportion amounts for three NRP allocations in 2010. This resulted in \$720,773 of overpayments to the taxing districts that will have to be recouped from future distributions to the affected entities.

**Grant Program Involvement**

In the normal course of operations, the County participates in various federal or state grant programs from year to year. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material. The County is subject to a federal Single Audit in 2010, but did not meet the dollar threshold for this type of compliance audit in 2009. It is not expected that any of its grant proceeds will be required to be repaid.

***Sumner County, Kansas***  
**Notes to Financial Statements**  
*December 31, 2010*

**11. Capital Projects Fund**

The County had no capital projects in progress during 2010.

**12. Compliance with Finance-Related Legal and Contractual Provisions**

- **Deposits with Financial Institutions**
  - K.S.A. 9-1402 requires that deposits with financial institutions be adequately secured by FDIC coverage, securities pledged for the benefit of the County, or other authorized methods. On several dates from May 10, 2010 to June 14, 2010, the County was under secured on their deposits. The District Court has a separate bank account which was also under secured during July 2010.
  - K.S.A 9-1402 also defines the types of securities to be pledged to secure deposits of municipalities. There was a Texas GO Bond pledged for deposits and only Kansas GO Bonds are permitted by this statute.
- **Outstanding Checks**
  - K.S.A. 10-815 requires that warrants/checks outstanding for two years or more are canceled and restored to the fund originally charged. Unclaimed payroll checks are considered unclaimed property after one year K.S.A. 58-3935. The County still has checks from 2007 listed as outstanding, including one payroll check from 2008.
- **Cash Basis Budget Law**
  - K.S.A. 10-1113 requires that no indebtedness be created in a fund in excess of the available monies in that fund. There following funds of the County were in violation of this law at December 31, 2010: Division of Vehicles, Cash long (short), Prior Year Refunds, Suppesville Sewer District, Belle Blaine Township Drainage and NRP Fund .
- **Unclaimed Property**
  - K.S.A. 58-3934 requires that unclaimed property, with certain exceptions, is required to be turned over to the State Treasurer. There were un-cashed tag & tax refund checks as well as NRP rebate checks voided that should have been turned over as unclaimed property to the State.
- **Public Works Contracts**
  - K.S.A. 60-1111 requires that public works contracts over \$100,000 be properly bonded. The County entered into a construction project in excess of \$100,000 for a federal grant project with Futures Unlimited but no performance bond was obtained. This is discussed further detail in the Single Audit Schedule of Findings & Questioned Costs.
- **Tax Distributions**
  - K.S.A 12-1678a requires that distributions to taxing subdivisions be made timely on specified dates and for the proper amount owed. The County Treasurer made all of the 12-1678a required distributions on a timely basis; however, there were small negative amounts that were not properly apportioned for prior year tax refunds, RV taxes, and NRP.
  - K.S.A. 79-5110 requires that an additional December distribution be made for motor vehicle taxes. The County Treasurer did not make the required distribution.
  - K.S.A. 79-2005(l) requires that refunded taxes be charged back to funds collecting the extra tax with the general fund charged for interest paid. The County Treasurer did not apportion all of the refunds and charged some back to current year ad valorem tax instead of using the prior year levy allocations.

# ***Sumner County, Kansas***

## **Notes to Financial Statements**

*December 31, 2010*

### **12. Compliance with Finance-Related Legal and Contractual Provisions (continued)**

- Quarterly Statements
  - K.S.A. 19-228 & K.S.A. 19-520 requires that the County Treasurer publish quarterly statements showing the balances of County funds and the moneys belonging to other municipalities of the county. The first quarter statement was not published by the County Treasurer.
- County Counselor Review of Claims Register
  - K.S.A. 19-2687 requires that the County Counselor in counties with populations under 70,000 review and give approval of claims presented for payment prior to disbursement. The Counselor did not review the 2010 Claims Registers until after year end 2010.

Management is aware of no other statutory violations for the period covered by the audit.

### **13. Subsequent Events**

On March 28, 2011, the County adopted Resolution No. 2011-13 for defeasance of the 2004 Sales Tax Revenue Bonds listed in Note 7 – Long Term Debt. On April 1, 2011, the County placed \$8,502,701 in escrow with UMB Trust Department for the defeasance. These Bonds were issued to pay for the Sumner County Jail Facility and were paid for by a 1% sales tax. On April 1, 2011, the 1% sales tax for the jail expired and a new 0.5% sales tax authorized by election began for the purpose of health care in Sumner County.

Subsequent events have been evaluated through January 5, 2012 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

Management is not aware of any other subsequent events that would have a material effect on these financial statements.

***Sumner County, Kansas***  
**Schedule of Expenditures of Federal Awards**  
*For the Year Ended December 31, 2010*

<u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
Department of Agriculture			
Pass-Through Program From:			
Kansas Department of Health and Environment			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	Unknown	\$ 86,049
<i>Total Department of Agriculture</i>			<u>\$ 86,049</u>
Department of Health and Human Services			
Pass-Through Program From:			
Kansas Department of Health and Environment			
Family Planning Services	93.217	Unknown	\$ 5,665
Child Care and Development Block Grant	93.575	Unknown	\$ 10,062
Maternal & Child Health Services Block Grant to the States	93.994	Unknown	\$ 24,896
Public Health Emergency Preparedness (Bio-Terrorism)	93.069	Unknown	\$ 28,057
Public Health Emergency Preparedness (Pan Flu)	93.069	Unknown	\$ 86,039
<i>Total Department of Health and Human Services</i>			<u>\$ 154,719</u>
Department of Justice Direct Program			
Public Safety Partnership and Community Policing Grants	16.710	2009CKWX0525	\$ 418,750
Federal Equitable Sharing Program	16.000	KS096013A	\$ 3,681
<i>Total Department of Justice Direct Programs</i>			<u>\$ 422,431</u>
Department of Housing and Urban Development			
Pass-Through Program From:			
Kansas Department of Commerce:			
CDBG for Peck Improvement District	14.228	09-PF-938X3-7A	\$ 244,250
CDBG-NSP	14.228	09-NSP-020X3-7B	\$ 220,390
<i>Total Department of Housing and Urban Development</i>			<u>\$ 464,640</u>
Department of Homeland Security			
Pass-Through Program From:			
Kansas Department of Emergency Management:			
FEMA	97.039	FEMA-DR-1675-KS-0056	7,665
Emergency Management Performance Grant	97.042	DHS-11-DPD-042-007-01	\$ 7,640
<i>Total Department of Homeland Security</i>			<u>\$ 15,305</u>
<b><i>Total Expenditures of Federal Awards</i></b>			<u><b>\$ 1,143,144</b></u>

***Sumner County, Kansas***  
**Notes to the Schedule of Expenditures of Federal Awards**  
*December 31, 2010*

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of Sumner County, Kansas under programs of the federal government for the year ended December 31, 2010. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the operations of Sumner County, Kansas, it is not intended to and does not present the financial position, changes in net assets or cash flows of Sumner County, Kansas.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

***Sumner County, Kansas***

**Summary Schedule of Prior Audit Findings**

*For the Year Ended December 31, 2010*

**Findings and Questioned Costs—Major Federal Award Programs Audit**

None—The auditee has not been subject to a Single Audit in over 10 years, therefore, there are no prior year findings.

***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
*For the Year Ended December 31, 2010*

**Section I—Summary of Auditor’s Results**

*Financial Statements*

- Type of auditor’s report issued: Unqualified opinion on the 2010 prescribed basis financial statements.
- Internal control over financial reporting:
  - Four significant deficiencies relating to financial reporting were disclosed by the audit of the financial statements. These were findings 2010-1, 2010-4, 2010-5 and 2010-6.
  - Of those significant deficiencies, 2010-1, 2010-4 and 2010-5 were identified as material weaknesses
- Noncompliance material to financial statements noted: None disclosed by the audit

*Federal Awards*

- Internal controls over major programs:
  - One significant deficiency relating to internal controls over major programs was disclosed by the audit. This was finding 2010-2.
  - That significant deficiency was not identified as a material weakness
- Type of auditor’s report issued on compliance for major programs: Qualified opinion
- Any audit findings that are required to be reported in accordance with section 510(a) of OMB Circular A-133: Finding 2010-3.
- Identification of major programs:
  - Department of Justice, direct program, Public Safety Partnerships and Community Policing Grants, Federal CFDA Number 16.710
  - Department of Housing and Urban Development, pass-through from Kansas Department of Commerce, Community Development Block Grants, Federal CFDA Number 14.228
- The dollar threshold used to distinguish between Type A and Type B programs: \$300,000
- The Sumner County did not qualify as a low-risk auditee

**Section II—Financial Statement Findings**

**Finding 2010-1: Internal Controls over Preparation of Schedule of Expenditures of Federal Awards (SEFA)**

*Criteria:*

OMB A-133 §\_.300(a) and (d) requires auditees to identify all federal awards, including CFDA numbers and to prepare appropriate financial statements in accordance with §\_.310.

***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
*For the Year Ended December 31, 2010*

**Finding 2010-1: Internal Controls over Preparation of Schedule of Expenditures of Federal Awards (SEFA) (continued)**

*Condition:*

Management was unaware of the specific requirements of the SEFA, including CFDA numbers and amounts of federal awards expended during the audit period.

*Context:*

In addition to major programs, there were numerous small federal awards spread among multiple departments. Not all awards were properly classified on the general ledger as federal awards so that a SEFA could be properly prepared. Though department heads had some knowledge regarding awards they received, and there were centralized files for some federal awards, management does not have an adequate system for accumulating the necessary expenditure amounts or federal CFDA numbers to prepare a SEFA.

*Effect:*

Without knowing of these reporting requirements, management would not be able to properly prepare the schedule of expenditures of federal awards or take responsibility for the schedule of expenditures of federal awards. Some awards might be omitted from the SEFA or improperly identified. Without proper identification of federal awards expended, determination of major funds subject to audit could be in error.

*Cause:*

The auditee has not been required to prepare a schedule of expenditures of federal awards for at least the last 10 years and has not had adequate experience in the administration of federal programs, including reporting.

*Recommendation:*

Management should become familiar with the requirements for preparation of the schedule of expenditures of federal awards and should develop an entity wide system for accumulating the required information. Management should assign this responsibility to a single person or department instead of the current decentralized system. The responsible person or department should use a disclosure checklist in identifying awards received and in evaluation of the non-audit services of drafting the schedule of expenditures of federal awards.

*Views of Responsible Officials and Planned Corrective Action:*

Management concurs with this finding and will begin maintaining a centralized file of awards received and expended in the County Clerk's office. The County Clerk did use appropriate materials in evaluation of the non-audit services performed in the drafting of the schedule of expenditures of federal awards.



***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
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**Finding 2010-4 Internal Control over General Ledger Maintenance and Approval**

*Criteria:*

As the foundation for all financial reporting, it is essential that general ledger be properly prepared and reviewed for accuracy. The procedures for authorizing, entering and approving transactions to be posted to the general ledger should ensure that transactions are posted on a timely and accurate basis by those with the authority to do so. Those procedures should also include supervisory review and approval of both transactions and reconciliation of the general ledger with underlying supporting documents, asset and liability balances. All journal entries made to the general ledger should be documented as to rationale, approved prior to posting and documentation maintained in support of entries made. Revenue and expenses should not be netted but instead should be clearly classified.

*Condition and context:*

General ledger balances for accounts payable, encumbrances and payroll tax liabilities do not agree with underlying transaction details. Beginning fund balances do not agree with prior year audited amounts. There are numerous instances of charges for services and fees being credited to departmental expenses and reducing reported departmental expenditures. There is no overall review of expenditures to be encumbered or accrued at year end, only department head authorization. The process of creating, supporting and approving journal entries is not well documented and is error prone.

*Effect:*

When errors are made, there is no subsequent overall review that detects and corrects them. Balance sheet accounts for accounts payable, revenue and expenditures and therefore financial statements could be materially misstated. Identification and reporting of revenue netted against expenses is not feasible. Expenses could inadvertently exceed budget authority due to improper crediting of fee revenue against departmental expenses. Journal entries are not adequately explained as to rationale and are sometimes made in error.

*Cause:*

Sumner County's general ledger is maintained jointly by the County Clerk and County Treasurer, with both departments able to initiate transactions and entries. In addition, other departments access the accounts payable/disbursement processing function and generate transactions that are eventually posted to the general ledger. However, there is no overall responsibility assigned for maintaining the accuracy of the account balances, except that the County Treasurer has responsibility for balancing the cash balances per bank with the general ledger. There is not an effective review to detect and correct errors made in classifying receipts and expenditures or in the journal entry process.

**Sumner County, Kansas**  
**Schedule of Findings and Questioned Costs**  
*For the Year Ended December 31, 2010*

**Finding 2010-4 Internal Control over General Ledger Maintenance and Approval (continued)**

*Recommendation:*

Overall responsibility for general ledger accuracy should be assigned to one department. That department should regularly review reports and account balances to detect and correct errors. All journal entries should be supported with documentation and be clear as to purpose and rationale. These supervisory review and approval procedures should be performed by someone with adequate accounting knowledge, experience and training.

*Views of Responsible Officials and Planned Corrective Action:*

Management concurs with this finding. Management will assess how this recommendation can be implemented and take steps to improve the accuracy of the general ledger.

**Finding 2010-5 Internal Control over Tax Collections and Distributions**

*Criteria:*

The County Treasurer is responsible for collection of property and other taxes from its constituents and for distribution of those taxes to other taxing districts within the County. Property and other tax collections are distributed to the taxing districts based on the payment of those taxes by the constituents of each district. The County also operates a Neighborhood Revitalization Program (NRP) that refunds to taxpayers a share of taxes paid on qualifying improvements to real property. These refunds should be allocated to the taxing districts based on the tax originally collected on their behalf and reduce the amount to be distributed to the taxing districts.

*Condition:*

There was an overpayment of property tax collections to the taxing districts in 2010 of \$720,773 due to undistributed Neighborhood Revitalization Program (NRP) refunds. These refunds were paid to qualified participants in the program, but were not allocated to the taxing districts and were not withheld from them. There were several small tax and fee accounts that contain old undistributed balances that should be allocated to the districts. There was no reconciliation of two small accounts, Fund 129 Taxes in Suspension and Fund 130 Taxes in Escrow, with underlying transactions.

***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
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**Finding 2010-5 Internal Control over Tax Collections and Distributions (continued)**

*Context:*

The County Treasurer collects and performs apportionments on current ad valorem tax, motor vehicle tax, delinquent real estate tax, delinquent personal property tax and other less significant taxes as well as the NRP rebates. The county has a software package that performs the calculations based on the detail property tax collections (or refunds in the case of the NRP) transactions. No similar error, or any other significant difference in property tax collections or distributions occurred. In the NRP fund, there were four apportionments performed properly. The three apportionments that were not allocated had been properly calculated using the software and processed up to the point of posting the apportionment. The final posting step was omitted which led to the overpayment of the taxing districts. This condition persisted into 2011 until discovered by the auditor, resulting in additional overpayments to taxing districts in 2011.

*Effect:*

There was an overpayment to taxing districts of \$720,773 in 2010 which increased in 2011 until detected by the audit. There are small unreconciled and undistributed account balances in both tax and fee collection accounts, most of which are due to the County General Fund.

*Cause:*

While the direct cause of the overpayment of tax funds to the tax districts was the omission of the final procedure to post the NRP allocation to the taxing district's accounts, the underlying cause was the lack of supervisory review and approval of the allocation (or apportionment) process. There is also an over reliance on the County's software to properly calculate and allocate these taxes and refunds that results in the mechanical performance of the apportionment but not a subsequent overall review of the process for accuracy and reasonableness. Unusual processes for the small tax accounts noted above are outside of the software's abilities and are sometimes overlooked.

*Recommendation:*

There should be a review and approval of each apportionment by appropriate supervisory personnel after every apportionment of tax or NRP refunds. This review should include an analysis of the general ledger accounts to determine that the apportioned taxes properly reduce the tax control account as expected. Old undistributed balances in fee funds should be investigated and properly distributed. Account balances in Fund 129 and 130 should be reconciled to underlying transactions.

*Views of Responsible Officials and Planned Corrective Action:*

Management concurs with this finding and the County Treasurer has taken steps to implement these recommendations.

***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
*For the Year Ended December 31, 2010*

**Finding 2010-6: Internal Controls over Disbursement Processing**

*Criteria:*

Internal controls over the disbursing of funds for goods and services should ensure that only properly supported, valid claims against the entity are paid. These disbursements should be approved by the appropriate level of management and should be accurately classified as to type of expense being paid.

*Condition:*

Disbursement processing and approval is decentralized, with larger departments directly accessing the disbursement processing system and the County Clerk's office processing all other department's disbursements. Though the claims of departments independently processing their disbursements are internally audited by those departments, there is not an adequate entity wide review and approval process by management. Some disbursements, such as appropriations to affiliated entities and federal award disbursements are process outside of the normal claims process.

*Context:*

There are three departments processing their own disbursements—the Road and Bridge Department, the Noxious Weed Department and the Health Department. These three departments expend a material amount each year. The amount of departmental level approval of the disbursements varies, with Road and Bridge performing the most internal auditing of claims and Noxious Weed the least. Supporting documents are maintained at the departments and are not forward for additional management review. After these departments process their disbursements, the checks are printed and distributed by the County Clerk.

*Effect:*

Without a consistent entity-wide review and approval process, it is possible that claims may not be adequately internally audited and be improperly paid.

*Cause:*

County operations are located in physically separate locations, with management and purchasing by departments being decentralized. Disbursement processing follows these decentralized management functions instead of a more centralized process. There is no finance director function within management to provide an overall review and approval process.

*Recommendation:*

Management may continue department head initiation and preliminary approval of disbursements, but should institute additional review and approval procedures at the entity level. All disbursements should be reviewed at the entity level for proper supporting documentation, accuracy, expenditure classification and department head approval. Alternatively, management may wish to consolidate disbursement processing at the entity level as is currently done for all other departments.

***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
*For the Year Ended December 31, 2010*

**Finding 2010-6: Internal Controls over Disbursement Processing (continued)**

*Views of Responsible Officials and Planned Corrective Action:*

Management concurs with this finding and will further study its disbursement processing system to determine the most feasible course of action.

***Sumner County, Kansas***  
**Schedule of Findings and Questioned Costs**  
*For the Year Ended December 31, 2010*

**Section III—Federal Award Findings and Questioned Costs**

**Finding 2010-2: Internal Control over Identification of Federal Awards and their Compliance Requirements**

*Information on the federal programs:*

This finding affects all federal programs.

*Criteria:*

OMB Circular A-133 § 300 Auditee Responsibilities lists responsibilities of entities receiving federal awards as follows, “ The auditee shall: (a) Identify, in its accounts, all Federal awards received and expended and the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. (c) Comply with laws, regulations, and the provisions of contracts or grant agreements related to each of its Federal programs. (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards...”

*Condition:*

The County does not have an effective system to accurately identify all federal funds received and their related compliance and financial reporting requirements . Some of the federal funds received were classified in the general ledger as from a non-federal source or credited to an expense account as a reimbursement. For awards identified as federal, there is not an adequate system to maintain required information and identify compliance requirements regarding the awards. For one major program knowledgeable third party administrators were retained, but there was an inability to independently identify some of the direct and material compliance requirements or to adequately asses risk of noncompliance and monitor compliance activities. For other federal programs for which there was no consultants to assist with compliance, there was minimal identification of compliance requirements and minimal monitoring of internal controls over compliance. For the CDBG program, underlying general ledger accounts did not adequately identify project expenditures as being expenditures of federal funds, as separate funds were not maintained to account for the expenditures.

*Questioned Costs:* There are no questioned costs associated with this finding.

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**Schedule of Findings and Questioned Costs**  
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**Finding 2010-2: Internal Control over Identification of Federal Awards and their Compliance Requirements (continued)**

*Context:*

This is a systemic condition and applies to all federal awards. However, for the major program that had complex compliance requirements, the County engaged third party administrators to assist with compliance, providing more effective controls over compliance. Though separate funds were not maintained to account for federal expenditures, other records and reports did accurately identify these expenditures. For the other major program, which consisted of a single procurement contract with one disbursement in 2010, the simplicity of the program lowered the required compliance activities to a minimum.

*Effect:*

If federal awards are not accurately identified the county may be unable to implement appropriate internal controls, comply with federal requirements or prepare the schedule of expenditures of Federal awards. Without identifying and assigning responsibility for compliance requirements, it is likely the County may not comply with all federal requirements. Noncompliance could lead to repayment of federal funds or disqualification from future participation in federal awards. Expenditures of federal funds were not identifiable on the general ledger without proposed audit adjustments made by the County.

*Cause:*

The county's history with respect to federal awards is that it applies for and receives several small awards each year and has not required a Single Audit in at least the past 10 years. The application for and expenditure of the smaller awards is decentralized throughout department heads, without a complete central file of grants awarded. This lack of experience and training regarding federal awards, along with the decentralized approach to administration results in this control deficiency. The County did not maintain separate funds to account for expenditure of CDBG program funds..

*Recommendation:*

The county should establish written policies and procedures for centralizing information about federal awards applied for, received and expended. Included in the records maintained should be the required identifying information, an assessment of the direct and material compliance requirements for each federal award and assignment of responsibility for administration of the federal awards. A separate fund should be established to account for larger federal awards. The county may wish to consider appointing a federal projects coordinator who would have oversight over all federal awards. This coordinator should receive training and resources to adequately perform risk assessments, design control activities, communicate regarding grant requirements and monitor compliance.

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**Finding 2010-2: Internal Control over Identification of Federal Awards and their Compliance Requirements (continued)**

*Views of Responsible Officials and Planned Corrective Action:*

Management concurs with this finding and will begin centralizing its files with respect to federal awards and implement a system to identify federal awards received. Management will further review how federal awards can be administered and responsibility appropriately assigned.

**Finding 2010-3: Compliance With Procurement Requirements**

*Information on the federal programs:*

This finding related to the Department of Housing and Urban Affairs, Community Development Block Grant-NSP program, CFDA number 14.228. This program was identified by the pass-through agency, the Kansas Department of Commerce as 09-NSP-020X3-7B, awarded in 2009 and expended in 2010 and 2011.

*Criteria:*

OMB Circular A-133 states that “governmental sub-recipients shall use the same State policies and procedures used for procurements from non-Federal funds. They also shall ensure that every purchase order or other contract includes any clauses required by Federal statutes and executive orders and their implementing regulations.” These policies generally require that a competitive bid process be used for construction contracts and that contractors provide a 100% performance bond and a 100% payment bond.

*Condition:*

The County did not document that it followed federal and state procurement and bonding requirements with respect to a construction contract paid with federal funds. A sole source contract was negotiated with a local contractor. The required performance and payment bonds were not obtained.

*Questioned Costs:*

The non-complying procurement contract was for \$183,225, of which \$109,935 was paid in 2010. The remainder of the contract was paid in 2011.

*Context:*

This was a single contract. The County also administered another CDBG program during 2010 for which required procurement standards were followed. Procurement requirements were also followed with respect to the other 2010 major program.



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**Finding 2010-2: Internal Control over Identification of Federal Awards and their Compliance Requirements (continued)**

*Effect:*

The cost incurred with respect to the non-compliant contract could be required to be repaid and the County's ability to receive future federal funding could be impaired. A performance deficiency, if it had occurred, would not have been covered by a bond.

*Cause:*

The County had not had previous experience with this type of grant and engaged a third party administrator to assist with compliance with this program. However, the County and its affiliate beneficiary in the project were misinformed by their hired administrator that the normal procurement rules did not apply to this program. The County did not possess adequate direct knowledge of the program and its requirement to realize they had been misinformed.

*Recommendation:*

The County should appoint an official to be responsible for compliance for each federal award received. That official should attend training regarding compliance issues and communicate directly with awarding agencies. This will allow for more effective monitoring of third party administrators or in less complex awards more effective internal controls over compliance with direct and material compliance requirements.

*Views of Responsible Officials and Planned Corrective Action:*

Management concurs with this finding and will comply with procurement requirements with respect to future awards. Management will further review how federal awards can be better administered and compliance responsibility appropriately assigned.